



Fiscal Note
3rd Sub. S.B. 151 (Ivory)
 2026 General Session
 Public Safety Funding Amendments
 by Harper, Wayne A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$7,300,000	\$(707,800)	\$6,592,200

State Government

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Firefighters Retirement Trust & Agency Fund	\$0	\$(10,300,000)	\$(10,300,000)
Firefighters Retirement Trust & Agency Fund, One-time	\$0	\$700,000	\$0
Motor Vehicle Safety Impact Restricted Account	\$0	\$3,000,000	\$3,000,000
General Fund	\$0	\$7,300,000	\$7,300,000
General Fund, One-time	\$0	\$(700,000)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could shift the allocation of fire insurance premiums taxes by reallocating \$3,000,000 to the Motor Vehicle Safety Impact Restricted Account ongoing, and \$6,600,000 in FY 2027 and \$7,300,000 in FY 2028 to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$2,000,000	\$2,000,000
Motor Vehicle Safety Impact Restricted Account	\$0	\$3,000,000	\$3,000,000
General Fund, One-time	\$7,800	\$0	\$0
Total Expenditures	\$7,800	\$5,000,000	\$5,000,000

Enactment of this legislation could cost the Department of Public Safety \$2,000,000 ongoing from the Transportation Investment Fund of 2005 and \$3,000,000 ongoing from the Motor Vehicle Safety Impact Restricted Account beginning in FY 2027 to hire additional Highway Patrol Troopers. Enactment of this legislation could also cost the Tax Commission \$7,800 one-time in FY 2026 from the General Fund for programming and testing to update forms and instructions based on the provisions of the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(7,800)	\$(5,000,000)	\$(5,000,000)

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

Notes on Notes

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.