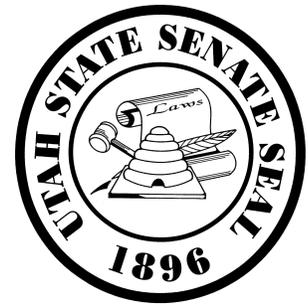




**Fiscal Note**  
**1st Sub. S.B. 155 (Green)**  
 2026 General Session  
 Unclaimed Property Amendments  
 by Weiler, Todd



**General, Income Tax, and Uniform School Funds**

JR4-4-101

|                            | Ongoing | One-time  | Total     |
|----------------------------|---------|-----------|-----------|
| Net GF/ITF/USF (rev.-exp.) | \$0     | \$(3,900) | \$(3,900) |

**State Government**

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

| Revenues       | FY 2026 | FY 2027 | FY 2028 |
|----------------|---------|---------|---------|
| Total Revenues | \$0     | \$0     | \$0     |

Enactment of this legislation likely will not materially impact state revenue.

| Expenditures           | FY 2026 | FY 2027 | FY 2028 |
|------------------------|---------|---------|---------|
| General Fund, One-time | \$3,900 | \$0     | \$0     |
| Total Expenditures     | \$3,900 | \$0     | \$0     |

Enactment of this legislation could cost the Tax Commission \$3,900 one-time from the General Fund in FY 2026 for systems and process reprogramming.

| Net All Funds | FY 2026   | FY 2027 | FY 2028 |
|---------------|-----------|---------|---------|
|               | \$(3,900) | \$0     | \$0     |

**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 creates a new program or significantly expands an existing program.  
 For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

**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.