



Fiscal Note
2nd Sub. S.B. 157 (Salmon)
2026 General Session
New Motorboat Distributor Act
by Wilson, Chris H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$4,100	\$(5,000)	\$(900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$2,600	\$2,600
Commerce Service Account, One-time	\$0	\$5,000	\$0
General Fund	\$0	\$4,100	\$4,100
General Fund, One-time	\$0	\$(5,000)	\$0
Total Revenues	\$0	\$6,700	\$6,700

Enactment of this legislation could increase the licensing fees that the Department of Commerce collects by \$6,700 ongoing beginning in FY 2027. This, combined with the expenditures listed below, could decrease the year-end transfer from the Commerce Service Account to the General Fund by \$5,000 one-time in FY 2027 but increase the year-end transfer by \$4,100 ongoing beginning in FY 2027. Spending from the Commerce Service Account impacts the year-end transfer to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$2,600	\$2,600
Commerce Service Account, One-time	\$0	\$5,000	\$0
Total Expenditures	\$0	\$7,600	\$2,600

Enactment of this legislation could increase the costs to the Department of Commerce by \$5,000 one-time from the Commerce Service Account in FY 2027 for technology costs and \$2,600 ongoing from the Commerce Service Account beginning in FY 2027 to administer and enforce the provisions of the legislation.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(900)	\$4,100

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 could cost 30 additional individuals or businesses \$225 each in licensing fees, for an aggregate amount of approximately \$6,700 beginning in FY 2027.

Regulatory Impact

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

Enactment of this legislation could result in a small increase in 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.