



Fiscal Note

S.B. 158

2026 General Session
 Recreational Therapy Program
 Amendments
 by Weiler, Todd



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(420,000)	\$(10,000)	\$(430,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$824,000	\$824,000
Federal Funds, One-time	\$90,000	\$0	\$0
Expendable Receipts	\$0	\$84,000	\$84,000
Total Revenues	\$90,000	\$908,000	\$908,000

Enactment of this legislation may increase federal funds by around \$90,000 one-time in FY 2026 and \$824,000 ongoing in FY 2027. Additionally, expendable receipts may increase by around \$84,000 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$824,000	\$824,000
Federal Funds, One-time	\$90,000	\$0	\$0
Expendable Receipts	\$0	\$84,000	\$84,000
General Fund	\$0	\$420,000	\$420,000
General Fund, One-time	\$10,000	\$0	\$0
Total Expenditures	\$100,000	\$1,328,000	\$1,328,000

Enactment of this legislation may cost the Department of Health and Human Service around \$100,000 total funds (\$10,000 General Fund) one-time in FY 2026 and \$1,328,000 total funds (\$420,000 General Fund) ongoing beginning in FY 2027 to provide around 34,800 additional hour sessions of recreational therapy for Medicaid clients.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(10,000)	\$(420,000)	\$(420,000)

Local Government

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

Enactment of this legislation may cost local substance abuse and mental health authorities around \$84,000 ongoing beginning in FY 2027.

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.