



Fiscal Note

S.B. 166

2026 General Session
 Line-of-Duty Death Benefit Amendments
 by Owens, Derrin R.



General, Income Tax, and Uniform School Funds

JR4-4-101

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

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
Local Public Safety & Firefighter Surv Spouse Trust F, One-time	\$40,000	\$0	\$0
Total Expenditures	\$40,000	\$0	\$0

To the extent that a line-of-duty death occurred during a certain time period outlined in the bill, this legislation could cost the Department of Public Safety about \$40,000 one-time from the Local Public Safety and Firefighter Surviving Spouse Trust Fund in FY 2026, to reimburse qualifying employers for certain health care plan benefit costs.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(40,000)	\$0	\$0

Local Government

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

Enactment of this legislation could result in certain local government employers being reimbursed by about \$40,000 in one-time funds in FY 2026 for relevant health care benefit expenses.

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.

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.