



# Fiscal Note S.B. 174

2026 General Session  
Exercise of Religious Beliefs and  
Conscience Amendments  
by Stratton, Keven J.



## 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

To the extent that individuals or businesses bring private actions to the Courts, there may be revenue impacts to the Courts, depending on how many civil cases are filed.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

To the extent that individuals or businesses bring private actions to the Courts, there may be cost impacts to the Courts, depending on how many civil cases are filed and how long they take to be decided.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$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)

To the extent that individuals or businesses bring private actions to the Courts, they may pay Court fees. The aggregate impact is unknown.

## 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.