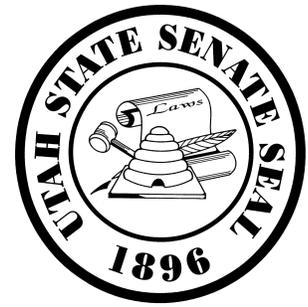




**Fiscal Note**  
**1st Sub. S.B. 177 (Green)**

2026 General Session  
 Product Pricing Amendments  
 by Pitcher, Stephanie



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (22,100)	\$ (2,500)	\$ (24,600)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$24,600	\$24,600
Commerce Service Account, One-time	\$2,500	\$0	\$0
General Fund	\$0	\$(22,100)	\$(22,100)
General Fund, One-time	\$(2,500)	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>

Enactment of this legislation could increase fine and settlement revenue to the Commerce Service Account by \$2,500 ongoing beginning in FY 2027. Additionally, enactment of this legislation could reduce the year-end transfer from the Commerce Service Account to the General Fund by \$22,100 ongoing in FY 2027 and \$2,500 one-time in FY 2026 for the additional fine and settlement revenue as well as expenditures listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$24,600	\$24,600
Commerce Service Account, One-time	\$2,500	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,500</b>	<b>\$24,600</b>	<b>\$24,600</b>

Enactment of this legislation could cost the Department of Commerce \$24,600 ongoing in FY 2027 and \$2,500 one-time in FY 2026 from the Commerce Service Account for investigations and system updates.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$ (2,500)</b>	<b>\$ (22,100)</b>	<b>\$ (22,100)</b>

**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 businesses and individuals \$2,500 ongoing beginning in FY 2027 for fines and settlements associated with deceptive acts or practices.

**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.