



Fiscal Note
S.B. 179
 2026 General Session
 Wage Amendments
 by Blouin, Nate



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(72,799,000)	\$7,508,000	\$(65,291,000)

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
Transportation Fund	\$0	\$1,336,000	\$1,336,000
Transportation Fund, One-time	\$143,000	\$(281,000)	\$0
Other Financing Sources	\$0	\$1,091,000	\$1,091,000
Other Financing Sources, One-time	\$117,000	\$(229,000)	\$0
Restricted Accounts (FN Only)	\$0	\$1,225,000	\$1,225,000
Restricted Accounts (FN Only), One-time	\$131,000	\$(257,000)	\$0
Federal Funds	\$0	\$2,900,000	\$2,900,000
Federal Funds, One-time	\$311,000	\$(610,000)	\$0
Dedicated Credits Revenue	\$0	\$971,000	\$971,000
Dedicated Credits Revenue, One-time	\$104,000	\$(204,000)	\$0
General Fund	\$0	\$8,120,000	\$8,120,000
General Fund, One-time	\$869,000	\$(1,707,000)	\$0
Income Tax Fund	\$0	\$64,679,000	\$64,679,000
Income Tax Fund, One-time	\$6,926,000	\$(13,596,000)	\$0
Total Expenditures	\$8,601,000	\$63,438,000	\$80,322,000

Enactment of this legislation could increase the statewide cost of wages and benefits paid to state, higher education, and public education employees by an estimated \$8,601,000 one-time in FY 2026, \$63,438,000 one-time in FY 2027, and \$80,322,000 ongoing beginning in FY 2028, of which approximately \$8,120,000 would be from the General Fund and approximately \$64,679,000 would be from the Income Tax Fund.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(8,601,000)</u>	<u>\$(63,438,000)</u>	<u>\$(80,322,000)</u>

Local Government

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

Enactment of this legislation could increase local government expenditures, in aggregate, for wages and benefits paid to local government employees by an estimated \$2,867,000 in FY 2026, \$21,146,000 in FY 2027, and \$26,774,000 ongoing beginning in FY 2028; actual impacts will vary by locality.

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 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.