



Fiscal Note

S.B. 191

2026 General Session
 Tow Yard Amendments
 by Ipson, Don L.



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|---------|------------|------------|
| Net GF/ITF/USF (rev.-exp.) | \$0 | \$(11,700) | \$(11,700) |

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 |
|------------------------|----------|---------|---------|
| General Fund, One-time | \$11,700 | \$0 | \$0 |
| Total Expenditures | \$11,700 | \$0 | \$0 |

Enactment of this legislation could cost the Tax Commission \$11,700 one-time from the General Fund in FY 2026 for programming updates to how impounds and impound yards are processed and tracked.

| Net All Funds | FY 2026 | FY 2027 | FY 2028 |
|---------------|------------|---------|---------|
| | \$(11,700) | \$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)

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 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.