



**Fiscal Note**

**S.B. 193**

2026 General Session  
 State Legal Holiday 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

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue, One-time	\$1,300	\$0	\$0
Total Expenditures	\$1,300	\$0	\$0

Enactment of this legislation could cost the Department of Government Operations \$1,300 one-time from Dedicated Credits in FY 2026 to update the state payroll system to account for an additional state holiday. This legislation could also cost state agencies up to \$8,722,000 ongoing, beginning in FY 2027, from all sources, of which \$4,426,000 is from the General Fund, due to lost or deferred output by state employees.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(1,300)</b>	<b>\$0</b>	<b>\$0</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 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.