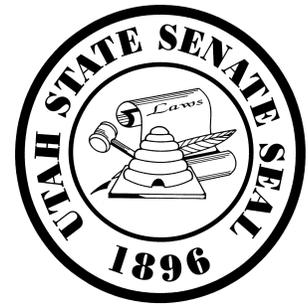




Amended Fiscal Note
1st Sub. S.B. 197 (Green)

2026 General Session
 Transportation Funding and Governance
 Amendments - As Amended
 by Harper, Wayne A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(3,900)	\$(3,900)

State Government

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

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

Enactment of this legislation creates a new state sales tax earmark to the Transit Transportation Investment Fund (TTIF) equal to 5% of the growth in state sales tax revenues deposited into the General Fund subject to a cap. Enactment of this legislation could result in forgone sales tax revenue of up to approximately \$8.3 million annually, which would otherwise be General Fund revenue, beginning in FY 2029. This would also increase revenues to the Transit Transportation Investment Fund by \$8.3 million ongoing beginning in FY 2029.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$3,900	\$0
Total Expenditures	\$0	\$3,900	\$0

Enactment of this legislation could cost the Tax Commission \$3,900 one-time in FY 2027 for system updates.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(3,900)	\$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.

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.