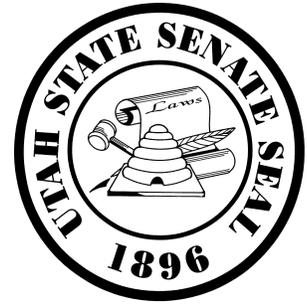




**Fiscal Note**

**S.B. 204**

2026 General Session  
Physical Therapy Payment Amendments  
by McKell, Michael K.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(75,000)	\$37,500	\$(37,500)

**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
Other Financing Sources	\$0	\$35,000	\$35,000
Other Financing Sources, One-time	\$0	\$(17,500)	\$0
General Fund	\$0	\$32,000	\$32,000
General Fund, One-time	\$0	\$(16,000)	\$0
Income Tax Fund	\$0	\$43,000	\$43,000
Income Tax Fund, One-time	\$0	\$(21,500)	\$0
Total Expenditures	\$0	\$55,000	\$110,000

The costs for physical therapy service coverage could increase expenditures for the state employee health plan by an estimated \$0.12 per member per month, summing to \$55,000 one-time in FY 2027 and \$110,000 ongoing beginning in FY 2028, of which \$32,000 is from the General Fund, \$43,000 is from the Income Tax Fund, and \$35,000 is from other funding sources. Additional costs could accrue to higher education institutions not covered by the Public Employees Health Program.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(55,000)</b>	<b>\$(110,000)</b>

**Local Government**

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

Enactment of this legislation could impact local entities by an estimated \$0.12 per member per month. For local entities covered by PEHP, this could result in an aggregate impact of \$124,000 annually. The aggregate cost to entities covered by private insurers is unknown.

**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.