



Fiscal Note

S.B. 206

2026 General Session
 Multicounty Appraisal Trust Amendments
 by Harper, Wayne A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (33,800)	\$ 0	\$ (33,800)

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	\$ 0	\$ 33,800	\$ 33,800
Total Expenditures	\$ 0	\$ 33,800	\$ 33,800

Enactment of this legislation may cost the Division of Finance \$33,800 ongoing from the General Fund beginning in FY 2027 for oversight of disbursements to the Fund Manager from the Property Tax Valuation Fund.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ 0	\$ (33,800)	\$ (33,800)

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.