



Fiscal Note
S.B. 207

2026 General Session
Protection from Unfair Treatment Based on
Religion or Other Irrelevant Characteristics
by Brammer, Brady



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (59,000)	\$ 0	\$ (59,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$ 0	\$ (59,000)	\$ (59,000)
Total Revenues	\$ 0	\$ (59,000)	\$ (59,000)

Enactment of this legislation could reduce revenue to the General Fund by \$59,000 ongoing, beginning in FY 2027, due to spending from the Insurance Department Restricted Account as shown below. Spending from the Insurance Department Restricted Account impacts the year-end transfer to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Financial Institutions (GFR)	\$ 0	\$ 20,000	\$ 20,000
Insurance Department Acct (GFR)	\$ 0	\$ 59,000	\$ 59,000
Total Expenditures	\$ 0	\$ 79,000	\$ 79,000

Enactment of this legislation could cost the Department of Insurance \$59,000 ongoing from the Insurance Department Restricted Account beginning in FY 2027 to enforce non-discriminatory practices in insurance contracts. Enactment of this legislation could also cost the Department of Financial Institutions \$20,000 ongoing from the Financial Institutions Restricted Account beginning in FY 2027 to enforce non-discriminatory practices among creditors.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ 0	\$ (138,000)	\$ (138,000)

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 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.