



Fiscal Note

S.B. 208

2026 General Session
 Vehicle Emission Inspection Program
 Revisions
 by Pitcher, Stephanie



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(34,900)	\$(34,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$480,000	\$480,000
Dedicated Credits Revenue, One-time	\$0	\$(320,000)	\$0
Total Revenues	\$0	\$160,000	\$480,000

Enactment of this legislation could increase dedicated credits revenue to the Tax Commission by \$160,000 one-time in FY 2027 and \$480,000 ongoing beginning in FY 2028 from civil penalties for avoiding emissions inspections. Annual civil penalty revenues assume conducting 12,000 investigations per year with 5% generating sufficient evidence for a \$1,000 civil penalty with an 80% collection rate.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$480,000	\$480,000
Dedicated Credits Revenue, One-time	\$0	\$(320,000)	\$0
General Fund, One-time	\$0	\$34,900	\$0
Total Expenditures	\$0	\$194,900	\$480,000

Enactment of this legislation could cost the Tax Commission \$160,000 one-time in FY 2027 and \$480,000 ongoing beginning in FY 2028 from dedicated credits for an investigator, equipment, and pass thru funding for counties. Additionally, Tax Commission costs could increase by \$34,900 one-time in FY 2027 from the General Fund for system updates.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(34,900)	\$0

Local Government

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

To the extent that civil penalties collected by the Tax Commission exceed its investigation and administration costs, enactment of this legislation could increase counties' civil penalty revenues by \$105,200 one-time in FY 2027 and \$374,400 ongoing in FY 2028.

Individuals & Businesses

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

To the extent that an individual improperly registers a vehicle in another county to avoid emissions testing, enactment of this legislation could cost an individual \$1,000 as a civil penalty. In aggregate, these civil penalties could cost individuals \$160,000 one-time in FY 2027 and \$480,000 ongoing beginning in FY 2028, assuming 600 civil penalties are assessed annually with an 80% collection rate.

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.