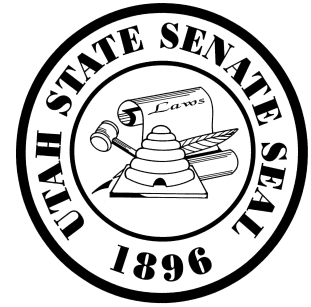




Fiscal Note

S.B. 212

2026 General Session
 Free Exercise of Religion Revisions
 by Stratton, Keven J.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(41,000)	\$0	\$(41,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Premiums	\$0	\$105,000	\$105,000
Total Revenues	\$0	\$105,000	\$105,000

Enactment of this legislation could increase premium revenue to the Department of Government Operations by an estimated \$105,000 ongoing beginning in FY 2027 due to Risk Management Internal Service Fund rate increases driven by higher liability. Enactment could also result in an unknown amount of additional revenue to Courts from case processing fees.

Expenditures	FY 2026	FY 2027	FY 2028
Other Financing Sources	\$0	\$64,000	\$64,000
Premiums	\$0	\$105,000	\$105,000
General Fund	\$0	\$30,500	\$30,500
Income Tax Fund	\$0	\$10,500	\$10,500
Total Expenditures	\$0	\$210,000	\$210,000

Enactment of this legislation could increase costs to the Department of Government Operations by an estimated \$105,000 ongoing beginning in FY 2027 from premiums due to higher Risk Management Internal Service Fund rates resulting from increased liability. This cost would be distributed across state agencies through higher ISF premiums totaling an estimated \$30,500 from the General Fund, \$10,500 from the Income Tax Fund, and \$64,000 from other funding sources. Enactment could also result in an unknown amount of additional costs to Courts from case processing.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(105,000)	\$(105,000)

Local Government

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

To the extent that this bill increases liability for local governments, it could increase their legal costs.

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.