



Fiscal Note
1st Sub. S.B. 217 (Green)
 2026 General Session
 Local Food Amendments
 by Cullimore, Kirk A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(158,400)	\$13,200	\$(145,200)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(64,800)	\$(64,800)
Transportation Investment Fund of 2005, One-time	\$0	\$5,400	\$0
General Fund	\$0	\$(158,400)	\$(158,400)
General Fund, One-time	\$0	\$13,200	\$0
Restricted Revenue	\$0	\$(16,800)	\$(16,800)
Restricted Revenue, One-time	\$0	\$1,400	\$0
Total Revenues	\$0	\$(220,000)	\$(240,000)

Enactment of this legislation could reduce revenue to the General Fund and other sales tax earmarks by \$220,000 one-time in FY 2027 and by \$240,000 ongoing beginning in FY 2028 from creating a new sales tax exemption.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(220,000)	\$(240,000)

Local Government

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

Enactment of this legislation could reduce local sales tax revenues by \$120,000 in FY 2027 and \$130,000 in FY 2028 from exempting the sales of food and food ingredients or prepared food by an individual who exclusively operates in a private, noncommercial home kitchen.

Individuals & Businesses

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

Enactment of this legislation could reduce sales tax liability for individuals who purchase food and food ingredients or prepared food by an individual who exclusively operates in a private, noncommercial home kitchen by \$340,000 in FY 2027 and \$370,000 in FY 2028 from adding an exemption to sales tax.

Regulatory Impact

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

Enactment of this legislation could result in a small reduction 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.