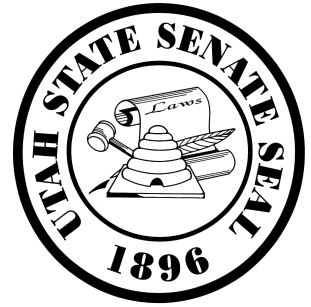




**Fiscal Note**  
**2nd Sub. S.B. 221 (Salmon)**  
 2026 General Session  
 Housing and Transit Reinvestment Zone  
 Amendments  
 by Harper, Wayne A.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(7,500)	\$(7,500)

**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
State Tax Commission	\$3,900	\$0	\$0
Administrative Charge Account (GFR), One-time			
General Fund, One-time	\$7,500	\$0	\$0
Total Expenditures	\$11,400	\$0	\$0

Enactment of this bill could cost the Governor's Office of Economic Opportunity \$7,500 one-time from the General Fund in FY 2026 for application system modifications.

Enactment of this legislation could cost the Utah State Tax Commission \$3,900 one-time in FY 2026 from the State Tax Commission Administrative Charge Account to update systems to comply with provisions of this bill.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(11,400)</b>	<b>\$0</b>	<b>\$0</b>

**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.