



**Fiscal Note**

**S.B. 228**

2026 General Session  
 Tax Increment Modifications  
 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	\$0	\$0

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$100,000	\$100,000
Total Revenues	\$0	\$100,000	\$100,000

Enactment of this legislation may increase dedicated credit revenue to the Governor's Office of Economic Opportunity by \$100,000 ongoing beginning in FY 2027 due to an increase in the number of political subdivisions paying the fee for inclusion into the database.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$100,000	\$100,000
Total Expenditures	\$0	\$100,000	\$100,000

Enactment of this legislation may cost the Office of Economic Opportunity \$100,000 ongoing from dedicated credits beginning in FY 2027 to expand the scope of the existing database for increment financed political subdivisions.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation may cost political subdivisions \$1,700 per project area ongoing beginning in FY 2027 to comply with increased reporting requirements. To the extent that political subdivisions are not already included in the database for increment financed political subdivisions, this legislation may also cost political subdivisions up to \$500 ongoing beginning in FY 2027 to pay the fee for inclusion in the database.

**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.