



Fiscal Note

S.B. 231

2026 General Session
 Energy User Property Tax Amendments
 by Sandall, Scott D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(130,300)	\$(59,400)	\$(189,700)

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
General Fund	\$0	\$130,300	\$130,300
General Fund, One-time	\$59,400	\$0	\$0
Total Expenditures	\$59,400	\$130,300	\$130,300

Enactment of this legislation may cost the Tax Commission from the General Fund \$59,400 one-time in FY 2026 for system modifications, and \$130,300 ongoing beginning in FY 2027 to administer state-wide distribution of Large Load Customer property tax revenue.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(59,400)	\$(130,300)	\$(130,300)

Local Government

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

Enactment of this legislation may shift up to \$17 million of property tax revenue from taxing entities which contain large load customers to taxing entities which do not.

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.

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.