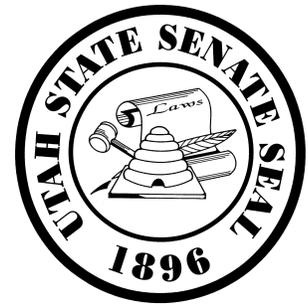




Fiscal Note

S.B. 236

2026 General Session
 Property Tax Exemption Process
 Amendments
 by Grover, Keith



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(212,500)	\$(40,100)	\$(252,600)

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
Income Tax Fund	\$0	\$212,500	\$212,500
Income Tax Fund, One-time	\$40,100	\$0	\$0
Total Expenditures	\$40,100	\$212,500	\$212,500

Enactment of this legislation may cost the Tax Commission from the Income Tax Fund \$40,100 one-time in FY 2026 for system modifications, and \$212,500 ongoing beginning in FY 2027 for two full-time equivalent positions to account for an increase in the appeal caseload.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(40,100)	\$(212,500)	\$(212,500)

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.