



Fiscal Note

S.B. 242

2026 General Session
Transportation 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	\$(7,800)	\$(7,800)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
County of First Class Highway Projects Fund	\$0	\$(19,550,000)	\$(19,550,000)
County of First Class Highway Projects Fund, One-time	\$0	\$19,550,000	\$19,550,000
Transportation Fund	\$0	\$1,023,000	\$1,023,000
Transportation Fund, One-time	\$0	\$(830,000)	\$(531,000)
Transit Transportation Investment Fund	\$0	\$27,950,000	\$27,950,000
Transit Transportation Investment Fund, One-time	\$0	\$(27,950,000)	\$(27,950,000)
Total Revenues	\$0	\$193,000	\$492,000

Enactment of this legislation could increase revenues to the Transportation Fund by \$193,000 in FY 2027, \$492,000 in FY 2028, \$629,000 in FY 2029, \$802,000 in FY 2030, and \$1,023,000 in FY 2031 due to the increase in the Road Usage Charge Program cap for commercial electric vehicles over 6,000 pounds.

This bill could also decrease revenues to the County of the First Class Highway Projects Fund by \$19,550,000 ongoing beginning in FY 2031 due to the reallocation of local option sales tax funding. The bill could increase revenues to the Transit Transportation Investment Fund by \$27,950,000 ongoing beginning in FY 2031 due to reallocation of local option sales tax funding.

Expenditures	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(225,000)	\$(225,000)
State Tax Commission Administrative Charge Account (GFR), One-time	\$3,900	\$0	\$0
Transportation Fund	\$0	\$(75,000)	\$(75,000)
Transportation Fund, One-time	\$0	\$310,000	\$0
General Fund, One-time	\$0	\$7,800	\$0

Transit Transportation Investment Fund, One-time	\$0	\$3,000,000	\$0
Total Expenditures	\$3,900	\$3,017,800	\$(300,000)

Enactment of this legislation could increase the Tax Commission's expenditures by \$3,900 one-time from the State Tax Commission Administrative Charge Account in FY 2026 and \$7,800 one-time from the General Fund in FY 2027 for tax system updates.

This bill could decrease the Department of Transportation's expenditures from the Transportation Fund by \$50,000 ongoing beginning in FY 2027 due to the repeal of the Salt Lake City study. This bill could also increase the Department of Transportation's expenditures from the Transportation Fund by \$250,000 one-time in FY 2027 to review three traffic mitigation studies.

This bill could also increase the Department of Transportation's expenditures from the Transportation Fund by \$60,000 one-time in FY 2027 for registration system updates for the Road Usage Charge program.

This bill could also decrease the Department of Transportation's expenditures from the Transportation Investment Fund by \$225,000 ongoing beginning in FY 2027 and \$25,000 ongoing from the Transportation Fund beginning in FY 2027 due to affidavit exemptions.

This bill could increase the Department of Transportation's expenditures from the Transit Transportation Investment Fund by up to \$3.0 million one-time beginning in FY 2027 for public transit bus replacements.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(3,900)	\$(2,824,800)	\$792,000

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

Enactment of this legislation could decrease local option sales tax revenue to Utah County by \$8,400,000 ongoing beginning in FY 2031 due to the reallocation of local option sales tax to the Transit Transportation Investment Fund.

Individuals & Businesses
UCA 36-12-13(2)(c)

Enactment of this legislation could increase the Road Usage Charge Program cap for businesses by \$321.25 per commercial electric vehicle over 6,000 pounds beginning in FY 2027, generating an aggregate of approximately \$193,000 in FY 2027 and \$492,000 in FY 2028.

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.