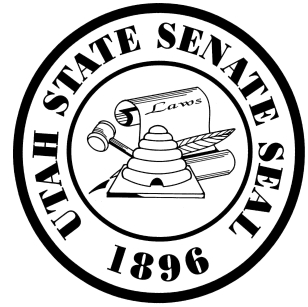




Fiscal Note
4th Sub. S.B. 242 (Pumpkin)
2026 General Session
Transportation Amendments
by Harper, Wayne A.
(Snider, Casey)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(9,300)	\$(9,300)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commuter Rail Subaccount	\$0	\$27,950,000	\$27,950,000
Commuter Rail Subaccount, One-time	\$0	\$(27,950,000)	\$(27,950,000)
Transportation Fund	\$0	\$1,006,000	\$1,006,000
Transportation Fund, One-time	\$0	\$(816,000)	\$(522,000)
Transit Transportation Investment Fund	\$0	\$(27,950,000)	\$(27,950,000)
Transit Transportation Investment Fund, One-time	\$0	\$325,950,000	\$27,950,000
Total Revenues	\$0	\$298,190,000	\$484,000

Enactment of this legislation could increase revenues to the Transportation Fund by \$190,000 in FY 2027, \$484,000 in FY 2028, \$619,000 in FY 2029, \$788,000 in FY 2030, and \$1,006,000 in FY 2031 due to the increase in the Road Usage Charge Program cap for commercial electric vehicles over 6,001 pounds.

This bill could decrease revenues to the Transit Transportation Investment Fund by \$27,950,000 ongoing beginning in FY 2031 and increase revenues to the Commuter Rail Subaccount by \$27,950,000 ongoing beginning in FY 2031 due to the reallocation of local option sales tax funding.

This could also deposit into the Transit Transportation Investment Fund \$298,000,000 one-time in FY 2027 from general obligation bond proceeds for FrontRunner double tracking.

To the extent that more people are convicted of a class A misdemeanor as a result of this legislation and pay their financial obligation, this could increase state revenue per case in the following amounts: (1) General Fund \$1,070; (2) Court Security \$53.

To the extent that more people are convicted of a 3rd degree felony as a result of this legislation and pay their financial obligation, this could increase state revenue per case in the following amounts: (1) General Fund \$1,450; (2) Court Security \$53.

Expenditures	FY 2026	FY 2027	FY 2028
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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	\$9,300	\$0
Transit Transportation Investment Fund	\$0	\$9,467,000	\$9,467,000
Transit Transportation Investment Fund, One-time	\$0	\$(6,467,000)	\$0
Total Expenditures	\$3,900	\$3,019,300	\$9,167,000

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 \$9,300 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 \$3,000,000 one-time beginning in FY 2027 for public transit bus replacements.

Enactment of this legislation authorizes the Department of Transportation to increase issuance of general obligation bonds from \$232,000,000 to \$530,000,000 (plus direct issue costs) for double tracking of FrontRunner. Assuming equal annual payments, interest rates of around 3 percent, and a single bond maturity of 15 years, enactment could increase currently authorized debt service costs by about \$9,467,000 annually for 15 years beginning in FY 2028 from the Transit Transportation Investment Fund, backed out one-time in FY 2027.

To the extent that a class A misdemeanor case is filed in district court as a result of the charges in this legislation, enactment of this legislation could cost the Courts \$420 from the General Fund per case.

To the extent that a 3rd degree felony case is filed in district court as a result of the charges in this legislation, it could cost the Courts \$790 per case from the General Fund. To the extent that offenders are sentenced to prison or probation it could cost the Department of Corrections \$120 per day per offender and \$12 per day per offender for supervision. It could also cost the Board of Pardons and Parole \$430 per hearing.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(3,900)</u>	<u>\$295,170,700</u>	<u>\$(8,683,000)</u>

Local Government

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

Enactment of this legislation could increase expenditures for counties of the second class which impose a sales and use tax by an unknown amount, beginning in FY 2027, to be used for public safety purposes.

Enactment of this legislation could increase revenue to local governments by about \$380 per case for fines/fees for a class A misdemeanor. Local government entities could experience the following estimated expenditures: 1. Prosecutors - \$1,160 per case; 2. Public Defense - \$2,250 per case; 3. County Jails - unknown increase at about \$83 per day per offender in incarceration costs; 4. Local Justice Court - unknown increase.

Local government entities could experience the following estimated expenditures for a 3rd degree felony: 1. Prosecutors - \$1,392 per case; 2. Public Defense - \$3,420 per case.

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 6,001 pounds beginning in FY 2027, generating an aggregate of approximately \$190,000 in FY 2027 and \$484,000 in FY 2028.

To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$1,500 per case, however the total amount is unknown.

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.