Amended Fiscal Note
S.B. 247

2026 General Session
Road Funding Amendments - As Amended
by Buss, Emily

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*
Transportation Investment Fund of 2005	$0	$(27,000,000)	$(27,000,000)
Transportation Investment Fund of 2005, One-time	$0	$16,200,000	$0
Transportation Fund	$0	$76,500,000	$76,500,000
Transportation Fund, One-time	$0	$(46,000,000)	$0
Off-highway Vehicle (GFR)	$0	$260,000	$260,000
Off-highway Vehicle (GFR), One-time	$0	$(150,000)	$0
Boating (GFR)	$0	$260,000	$260,000
Boating (GFR), One-time	$0	$(150,000)	$0
Transit Transportation Investment Fund	$0	$27,000,000	$27,000,000
Transit Transportation Investment Fund, One-time	$0	$(16,200,000)	$0
Total Revenues	$0	$30,720,000	$77,020,000

Enactment of this Legislation could increase motor fuel tax revenue by $30.72 million in FY 2027 for a half year implementation and $77.02 million in FY 2028. Enactment of this legislation could also shift $10.8 million in FY 2027 from the Transportation Investment Fund of 2005 to the Transit Transportation Investment Fund and shift $27.0 million in FY 2028.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
Total Expenditures	$0	$0	$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$30,720,000	$77,020,000

2026/02/12 14:36, Lead Analyst: Andrea Wilko, Attorney: Gasser, K.

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 could increase the price per gallon of gas paid by 3.9 cents in FY 2027 and by 4.1 cents in FY 2028 for aggregate costs of $30.72 million in FY 2027 for a half year impact and $77.02 million 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.