



**Fiscal Note**  
**1st Sub. S.B. 250 (Green)**  
 2026 General Session  
 Great Salt Lake Amendments  
 by Blouin, Nate



**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
Great Salt Lake Account (GFR)	\$0	\$(1,500,000)	\$(1,500,000)
Great Salt Lake Account (GFR), One-time	\$0	\$200,000,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$198,500,000</b>	<b>\$(1,500,000)</b>

Enactment of this legislation transfers \$200 million one-time to the Great Salt Lake Account from the Water Infrastructure Restricted Account in FY 2027. This legislation also reduces a \$1.5 million ongoing General Fund transfer into the Great Salt Lake Account starting in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Water Infrastructure Restricted Account (GFR), One-time	\$0	\$200,000,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$200,000,000</b>	<b>\$0</b>

Enactment of this legislation appropriates \$1.5 million ongoing General Fund to the Department Natural Resources and reduces an equivalent transfer to the Great Salt Lake Restricted Account. Enactment of this legislation also transfers \$200 million one-time from the Water Infrastructure Restricted Account in FY 2027.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(1,500,000)</b>	<b>\$(1,500,000)</b>

**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.