



Fiscal Note
1st Sub. S.B. 261 (Green)
2026 General Session
Pharmacy Practice Amendments
by Vickers, Evan J.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(9,400)	\$(9,400)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$0	\$9,400	\$0
General Fund, One-time	\$0	\$(9,400)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could decrease the year-end transfer from the Commerce Service Account to the General Fund by \$9,400 one-time in FY 2027 due to the expenditures listed below.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account, One-time	\$0	\$9,400	\$0
Total Expenditures	\$0	\$9,400	\$0

Enactment of this legislation could increase costs to the Department of Commerce by \$9,400 one-time from the Commerce Service Account in FY 2027 for staff support to vet, select, and implement an electronic tracking system for pseudoephedrine.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(9,400)	\$0

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 could result in a small reduction in the regulatory burden for Utah residents or businesses.

This bill creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program,
please see: <https://budget.utah.gov/newprogram>

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.