



Fiscal Note
1st Sub. S.B. 270 (Green)
 2026 General Session
 State Court Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (993,900)	\$ 1,900	\$ (992,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$ 0	\$ 0	\$ 0

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

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$ 0	\$ 993,900	\$ 993,900
General Fund, One-time	\$ 0	\$ (1,900)	\$ 0
Total Expenditures	\$ 0	\$ 992,000	\$ 993,900

Should the Courts choose to implement certain provisions of this bill, it could cost \$992,000 in FY 2027 and \$993,900 ongoing in FY 2028 from the General Fund for the outlined structure within district courts to process certain cases and assumes 2 new court commissioners, 5 judicial assistants and related information technology costs.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ 0	\$ (992,000)	\$ (993,900)

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.

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.