



Fiscal Note

S.B. 273

2026 General Session
 License Plate Amendments
 by McCay, Daniel



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(54,300)	\$(54,300)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$92,200	\$92,200
Cultural and Community Engagement Foundation Fund	\$0	\$(92,200)	\$(92,200)
Total Revenues	\$0	\$0	\$0

Enactment of this legislation may reduce revenue to the Utah State Historical Society by \$92,200 ongoing beginning in FY 2027 due to the \$500,000 cap on distributions from license plate proceeds. Enactment of this legislation may increase revenue to the Transportation Investment Fund by \$92,200 ongoing beginning in FY 2027 due to the \$500,000 cap on distributions from license plate proceeds. For every 1,000 individuals choosing an off-rotation standard license plate, enactment of this legislation may increase fee revenue to the Transportation Fund by \$20,000 due to the new required \$20 one-time contribution per license. To the extent that sponsoring organizations choose to apply for the creation of new special group license plates, enactment of this legislation may increase dedicated credit revenue to the License Plate Restricted Account by \$16,000 per application due to new application fees totaling \$20,000.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$18,100	\$36,200	\$0
Total Expenditures	\$18,100	\$36,200	\$0

Enactment of this legislation may cost the Tax Commission from the General Fund \$18,100 one-time in FY 2026 and \$36,200 one-time in FY 2027 for system modifications to administer the legislation.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(18,100)	\$(36,200)	\$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)

To the extent that individuals choose an off-rotation standard license plate, enactment of this legislation may increase costs to individuals by \$20 per plate due to the new required \$20 one-time contribution on such plates. To the extent that sponsoring organizations choose to apply for the creation of new special group license plates, enactment of this legislation may increase the cost of applying for a special group license plate by \$16,000 due to new application fees totaling \$20,000.

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.