



Fiscal Note

S.B. 276

2026 General Session
Veteran Organization Amendments
by Millner, Ann



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(32,000)	\$0	\$(32,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(13,000)	\$(13,000)
Restricted Accounts (FN Only)	\$0	\$(4,000)	\$(4,000)
General Fund	\$0	\$(32,000)	\$(32,000)
Total Revenues	\$0	\$(49,000)	\$(49,000)

Enactment of this legislation could reduce sales tax revenue by \$49,000, with the revenue loss impacting the General Fund by approximately \$32,000 ongoing beginning in FY 2027, and other state sales tax earmarks by approximately \$17,000 ongoing beginning in FY 2027.

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	\$(49,000)	\$(49,000)

Local Government

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

Enactment of this legislation could decrease sales tax revenues for local governments in aggregate by approximately \$24,000 ongoing beginning in FY 2027.

Individuals & Businesses

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

Enactment of this legislation could reduce sales taxes paid in aggregate by non-profit veteran organizations under Section 501(c)(19) of the Internal Revenue Code by approximately \$73,000 ongoing beginning in FY 2027.

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 does not create a new program or significantly expand an existing program.
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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.