



Fiscal Note

S.B. 280

2026 General Session
 Damages Amendments
 by Winterton, Ronald M.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$292,900	\$0	\$292,900

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Premiums	\$0	\$(750,000)	\$(750,000)
Total Revenues	\$0	\$(750,000)	\$(750,000)

Enactment of this legislation could decrease premium revenue to the Department of Government Operations by an estimated \$750,000 ongoing beginning in FY 2027 due to Risk Management Internal Service Fund rate decreases driven by lower liability.

Expenditures	FY 2026	FY 2027	FY 2028
Other Financing Sources	\$0	\$(457,100)	\$(457,100)
Premiums	\$0	\$(750,000)	\$(750,000)
General Fund	\$0	\$(217,900)	\$(217,900)
Income Tax Fund	\$0	\$(75,000)	\$(75,000)
Total Expenditures	\$0	\$(1,500,000)	\$(1,500,000)

Enactment of this legislation could decrease costs to the Department of Government Operations by an estimated \$750,000 ongoing beginning in FY 2027 from premiums due to lower Risk Management Internal Service Fund rates resulting from decreased liability. These savings would be distributed across state agencies through lower ISF premiums totaling an estimated \$217,900 from the General Fund, \$75,000 from the Income Tax Fund, and \$457,100 from other funding sources.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$750,000	\$750,000

Local Government

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

To the extent that this bill decreases liability for local governments, it could decrease their legal costs.

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.