



**Fiscal Note**  
**1st Sub. S.B. 281 (Green)**  
 2026 General Session  
 Senior Nutrition Private Donation  
 Incentives  
 by Stratton, Keven J.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(103,900)	\$(900)	\$(104,800)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only)	\$0	\$15,000	\$15,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>

Enactment of this legislation could result in donations to the newly created Senior Nutrition Private Donation Matching Fund of approximately \$15,000 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$103,900	\$103,900
General Fund, One-time	\$900	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$15,000	\$15,000
<b>Total Expenditures</b>	<b>\$900</b>	<b>\$118,900</b>	<b>\$118,900</b>

Enactment of this legislation could result in the expenditure of \$102,000 General Fund ongoing for the Department of Health and Human Services (DHHS) for personnel services to manage the contracts with Area Agencies on Aging (AAAs). This legislation could cost the Division of Finance \$900 one-time in FY 2026 and \$1,900 ongoing in FY 2027 from the General Fund to create and manage the new Senior Nutrition Private Donation Matching Fund. Enactment could also cost the Department of Health and Human Services \$15,000 ongoing from the newly created Senior Nutrition Private Donation Matching Fund.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(900)</b>	<b>\$(103,900)</b>	<b>\$(103,900)</b>

**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.

**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.