Fiscal Note
2nd Sub. S.B. 281 (Salmon)

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.)	$(24,600)	$(900)	$(25,500)

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
Total Revenues	$0	$15,000	$15,000

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	$24,600	$24,600
General Fund, One-time	$900	$0	$0
New Account Created By Bill (FN Only)	$0	$15,000	$15,000
Total Expenditures	$900	$39,600	$39,600

Enactment of this legislation could cost $22,700 General Fund ongoing at 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*
Net All Funds	$(900)	$(24,600)	$(24,600)

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.