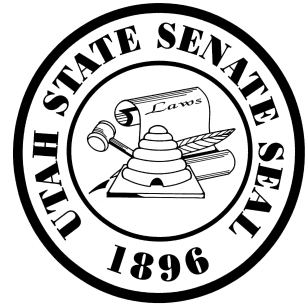




**Fiscal Note**  
**1st Sub. S.B. 284 (Green)**  
2026 General Session  
Local Land Use Modifications  
by Fillmore, Lincoln



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

JR4-4-101

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

**State Government**

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

| Revenues                                                                            | FY 2026 | FY 2027 | FY 2028 |
|-------------------------------------------------------------------------------------|---------|---------|---------|
| Total Revenues                                                                      | \$0     | \$0     | \$0     |
| Enactment of this legislation likely will not materially impact state revenue.      |         |         |         |
| Expenditures                                                                        | FY 2026 | FY 2027 | FY 2028 |
| Total Expenditures                                                                  | \$0     | \$0     | \$0     |
| Enactment of this legislation likely will not materially impact state expenditures. |         |         |         |
| Net All Funds                                                                       | FY 2026 | FY 2027 | FY 2028 |
|                                                                                     | \$0     | \$0     | \$0     |

**Local Government**

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

To the extent a legislative body is listed as an appeal authority in a land use ordinance, enactment of this legislation could cost a municipality or county up to \$500 one-time to revise the land use ordinance. The aggregate amount of these costs is unknown.

Enactment of this legislation could cost counties approximately \$300 one-time per modified incorporation request for notifying added land owners. The aggregate amount is unknown.

Enactment of this legislation could cost a county or municipality \$150 for updating planning commission ordinances to address planning commission member removal. The aggregate impact to counties and municipalities is estimated to be \$42,600 one-time in FY 2026.

Enactment of this legislation could cost specified municipalities \$1,000 for adopting land use regulations related to detached accessory dwelling units. The aggregate impact to these cities is estimated to be \$97,000 one-time in FY 2026.

**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.