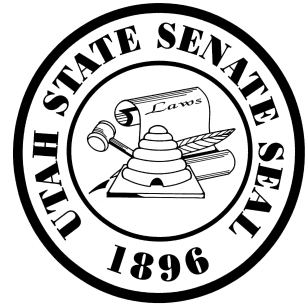




**Fiscal Note**  
**6th Sub. S.B. 284 (Cherry)**  
2026 General Session  
Local Land and Water Modifications  
by Fillmore, Lincoln  
(Shallenberger, David)



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

JR4-4-101

|                            | Ongoing | One-time   | Total      |
|----------------------------|---------|------------|------------|
| Net GF/ITF/USF (rev.-exp.) | \$0     | \$(10,000) | \$(10,000) |

**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 |
| General Fund, One-time                                                                                                                                                                                 | \$0     | \$10,000   | \$0     |
| Total Expenditures                                                                                                                                                                                     | \$0     | \$10,000   | \$0     |
| Enactment of this legislation could cost the Department of Natural Resources \$10,000 one-time in FY 2027 from the General Fund for rule making. The department has indicated it can absorb this cost. |         |            |         |
| Net All Funds                                                                                                                                                                                          | FY 2026 | FY 2027    | FY 2028 |
|                                                                                                                                                                                                        | \$0     | \$(10,000) | \$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.

Enactment of this legislation could cost certain municipalities, counties, and local districts approximately \$7,500 to update plans for their reasonable future water requirement with the state engineer. The aggregate amount can not be estimated at this time.

***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.