



Fiscal Note

S.B. 285

2026 General Session
 Uninsured Children Dental Care
 Amendments
 by Escamilla, Luz



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,900)	\$(8,700)	\$(10,600)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(5,000,000)	\$(5,000,000)
New Account Created By Bill (FN Only)	\$0	\$5,000,000	\$5,000,000
Total Revenues	\$0	\$0	\$0

Enactment of this legislation may redirect up to \$5 million of ongoing sales tax revenue from the Transportation Investment Fund to the Uninsured Children Dental Care Restricted Account due to a new state sales tax earmark.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,900	\$1,900
General Fund, One-time	\$8,700	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$5,000,000	\$5,000,000
Total Expenditures	\$8,700	\$5,001,900	\$5,001,900

Enactment of this legislation may cost the University of Utah School of Dentistry up to \$5 million ongoing beginning in FY 2027 from the newly created Uninsured Children Dental Care Restricted Account to provide dental services for uninsured children. Enactment could also cost the Tax Commission \$7,800 one-time from the General Fund in FY 2026 for system programming, and the Department of Government Operations \$900 one-time in FY 2026 and \$1,900 ongoing beginning in FY 2027, from the General Fund, for account setup and ongoing account maintenance.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(8,700)	\$(5,001,900)	\$(5,001,900)

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.