



**Fiscal Note**  
**1st Sub. S.B. 285 (Green)**  
 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.)	\$(5,001,900)	\$(900)	\$(5,002,800)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only)	\$0	\$5,000,000	\$5,000,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

Enactment of this legislation appropriates \$5,000,000 ongoing from the General Fund to the newly created Uninsured Children Dental Care Restricted Account beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$5,001,900	\$5,001,900
General Fund, One-time	\$900	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$5,000,000	\$5,000,000
<b>Total Expenditures</b>	<b>\$900</b>	<b>\$10,001,900</b>	<b>\$10,001,900</b>

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 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
<b>Net All Funds</b>	<b>\$(900)</b>	<b>\$(5,001,900)</b>	<b>\$(5,001,900)</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.