



**Fiscal Note**

**S.B. 307**

2026 General Session  
 Garnishment Fee Amendments  
 by Weiler, Todd



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(26,000)	\$(26,000)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$(9,000)	\$(9,000)
Total Revenues	\$0	\$(9,000)	\$(9,000)

Enactment of this legislation could reduce the collection of wage garnishment fees by an estimated \$9,000 ongoing in Dedicated Credits beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$14,300	\$0	\$0
Income Tax Fund, One-time	\$11,700	\$0	\$0
Total Expenditures	\$26,000	\$0	\$0

Enactment of this legislation could cost the Department of Government Operations \$14,300 one-time from the General Fund in FY 2026 for changes in their system to reflect the new fee structure in the bill. Enactment of this legislation could also cost the Tax Commission \$11,700 one-time from the Income Tax Fund in FY 2026 for programming updates and testing.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(26,000)</b>	<b>\$(9,000)</b>	<b>\$(9,000)</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 could reduce individuals' garnishment fee payments to the Department of Government Operations by an estimated \$9,000 annually.

**Regulatory Impact**

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

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.