



Fiscal Note
1st Sub. S.B. 327 (Green)
 2026 General Session
 Occupational Licensing Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$39,000	\$0	\$39,000

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$39,000	\$39,000
Total Revenues	\$0	\$39,000	\$39,000

Enactment of this legislation could reduce licensing revenue by \$9,000 ongoing beginning in FY 2027. This, combined with the reduction in expenditures listed below, could increase the year-end transfer from the Commerce Service Account to the General Fund by \$39,000 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$(48,000)	\$(48,000)
Total Expenditures	\$0	\$(48,000)	\$(48,000)

Enactment of this legislation could reduce costs to the Department of Commerce from the Commerce Service Account by \$48,000 ongoing beginning in FY 2027 due to the removal of four licenses and the associated administration costs.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$87,000	\$87,000

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 the number of people paying a \$32 to \$47 licensing fee by 434, which would aggregate to a reduction of \$9,000 in payments.

Regulatory Impact

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

Enactment of this legislation could result in a medium reduction in 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.