



Fiscal Note

H.B. 108

2026 General Session
 Minors in State Custody Amendments
 by Fiefia, Doug



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,536,500)	\$(256,600)	\$(1,793,100)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$11,600	\$11,600
Total Revenues	\$0	\$11,600	\$11,600

Enactment of this legislation may increase federal funds by \$11,600 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Federal Funds	\$0	\$11,600	\$11,600
General Fund	\$0	\$1,536,500	\$1,536,500
General Fund, One-time	\$256,600	\$0	\$0
Total Expenditures	\$256,600	\$1,548,100	\$1,548,100

Enactment of this bill could cost the Department of Health and Human Services from the General Fund \$256,600 one-time in FY 2026 and \$1,536,500 ongoing in FY 2027, and \$11,600 ongoing in federal funds in FY 2027 to reflect modified percentages of a minor's federal benefit that the Department may use.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(256,600)	\$(1,536,500)	\$(1,536,500)

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.

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.