



Fiscal Note
1st Sub. H.B. 120 (Buff)
 2026 General Session
 Tail Light Obstruction Amendments
 by Chew, Scott H.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(1,600)	\$(1,600)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

To the extent that additional citations are issued as a result of this bill and individuals pay their financial obligation, this bill could increase state revenue per case in the following amounts: (1) General Fund \$13; (2) Court Security Account \$32.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$1,600	\$0	\$0
Total Expenditures	\$1,600	\$0	\$0

Enactment of this legislation could cost the Tax Commission \$1,600 one-time from the General Fund for programming and testing costs to update the motor vehicle system to add this additional infraction.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(1,600)	\$0	\$0

Local Government

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

Enactment of this bill could increase revenue to local governments by about \$55 per case for fines/fees. This bill could also cost justice courts an unknown amount in court processing costs.

Individuals & Businesses

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

To the extent that individuals violate provisions of this bill, this could cost certain offenders about \$100 per case (or up to \$200 for repeat offenses), however the total amount is unknown.

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.