



Fiscal Note
1st Sub. H.B. 282 (Buff)
 2026 General Session
 Transportation Earmark Amendments
 by Dailey-Provost, Jennifer



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$353,400,000	\$(13,602,400)	\$339,797,600

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Transportation Investment Fund of 2005	\$0	\$(353,400,000)	\$(353,400,000)
Transportation Investment Fund of 2005, One-time	\$0	\$13,600,000	\$0
General Fund	\$0	\$353,400,000	\$353,400,000
General Fund, One-time	\$0	\$(13,600,000)	\$0
Total Revenues	\$0	\$0	\$0

Enactment of this legislation could transfer approximately \$339.8 million in FY 2027 and \$353.4 million in FY 2028 from the Transportation Investment Fund to the General Fund.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$2,400	\$0	\$0
Total Expenditures	\$2,400	\$0	\$0

Enactment of this legislation could cost the Tax Commission \$2,400 one-time from the General Fund in FY 2026 for data system adjustments.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(2,400)	\$0	\$0

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.