



Fiscal Note

H.B. 289

2026 General Session
 Child Sexual Abuse Material Amendments
 by Defay, Ariel



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,718,300)	\$1,374,700	\$(343,600)

State Government

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

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

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,718,300	\$1,718,300
General Fund, One-time	\$0	\$(1,374,700)	\$(1,031,000)
Total Expenditures	\$0	\$343,600	\$687,300

Enactment of this legislation could cost the Department of Corrections \$1,703,200 ongoing from the General Fund in FY 2027 for increased incarcerations due to the provisions of this bill. This impact would ramp up each year as cases are prosecuted and inmates enter the Corrections system. Enactment of this legislation could also cost The Board of Pardons and Parole \$15,100 ongoing from the General Fund in FY 2027 for increased hearings and decisions based on increased prison population. This impact would ramp up each year as cases are prosecuted and inmates enter the Corrections system.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$0</u>	<u>\$(343,600)</u>	<u>\$(687,300)</u>

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.