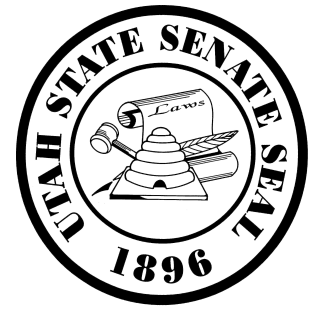




**Fiscal Note**  
**1st Sub. H.B. 410 (Buff)**  
 2026 General Session  
 Water Leasing Amendments  
 by Koford, Jill



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(5,000,000)	\$0	\$(5,000,000)

**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	\$5,000,000	\$5,000,000
Total Expenditures	\$0	\$5,000,000	\$5,000,000

Enactment of this legislation appropriates \$5,000,000 ongoing beginning in FY 2027 to the Department of Natural Resources to implement the Great Salt Lake Preservation Program.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(5,000,000)	\$(5,000,000)

**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 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 creates a new program or significantly expands an existing program.  
 For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

**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.