



**Fiscal Note**  
**H.B. 425**

2026 General Session  
Local Government Fees Amendments  
by Peterson, Karen M.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,000)	\$(2,000)	\$(3,000)

**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	\$1,000	\$1,000
General Fund, One-time	\$2,000	\$0	\$0
Total Expenditures	\$2,000	\$1,000	\$1,000

Enactment of this legislation could cost the State Auditor's Office \$2,000 one-time in FY 2025 and \$1,000 ongoing beginning in FY 2026 for personnel to establish processes and review about 20 required annual reports. To the extent that additional counties, cities, and towns adopt a transportation utility fee, report costs for the State Auditor's Office could increase by \$50 per report for review; the aggregate amount of these additional reviews is unknown.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$(2,000)	\$(1,000)	\$(1,000)

**Local Government**

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

Enactment of this legislation could cost a town, city, or county that assesses a transportation utility fee up to \$15,000 one-time for study and ordinance costs and \$550 ongoing for required reporting to the State Auditor's Office. Assuming that about 20 cities continue assessing transportation utility fees, aggregate ongoing costs are estimated to be \$11,000 for reporting. As the number of towns, cities, and counties that may require studies or ordinances to comply with statute or to assess a new transportation utility fee is unknown, so is the aggregate amount of these one-time costs. To the extent that an additional town, city, or county assesses a transportation utility fee, additional fee revenue would be generated based on the scope of services provided or construction to be completed; this aggregate amount is unknown.

**Individuals & Businesses**

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

To the extent that a town, city, or municipality assesses a transportation utility fee, costs could increase for businesses and individuals but would vary depending on the scope of services provided or construction to be completed as well as the classification of users; aggregate impact 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.

**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.