



Fiscal Note
1st Sub. S.B. 174 (Green)
 2026 General Session
 Exercise of Religious Beliefs and
 Conscience Amendments
 by Stratton, Keven J.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (64,100)	\$ (1,500)	\$ (65,600)

State Government

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

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

To the extent that individuals or businesses bring private actions to the Courts, there may be revenue impacts to the Courts, depending on how many civil cases are filed. For each case filed, revenue from the \$375 civil filing fee would be as follows: (1) General Fund: \$321; (2) Court Security Account: \$30; (3) Judicial Retirement: \$15; (4) Dispute Resolution Account: \$5; and (5) Children's Legal Defense Fund: \$4.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$64,100	\$64,100
General Fund, One-time	\$1,500	\$0	\$0
Total Expenditures	\$1,500	\$64,100	\$64,100

Enactment of this legislation could cost the Department of Health and Human Services \$64,100 ongoing and \$1,500 one-time, both from the General Fund, both in FY 2026 for personnel and data costs related to implementing this bill including form development, complaint investigation and management of a provider directory. To the extent that individuals or businesses bring private actions to the Courts, there may be cost impacts to the Courts, depending on how many civil cases are filed and how long they take to be decided. For each case filed, there could be \$600 of court case processing impacts.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ (1,500)	\$ (64,100)	\$ (64,100)

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)

To the extent that individuals or businesses bring private actions to the Courts, they may pay \$375 in Court fees. The aggregate impact is unknown.

Regulatory Impact

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

Enactment of this legislation could result in a small increase in 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.