



Fiscal Note
1st Sub. S.B. 197 (Green)

2026 General Session
 Transportation Funding and Governance
 Amendments - As Amended
 by Harper, Wayne A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(23,050,000)	\$23,046,100	\$(3,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$(23,050,000)	\$(23,050,000)
General Fund, One-time	\$0	\$23,050,000	\$8,300,000
Transit Transportation Investment Fund	\$0	\$23,050,000	\$23,050,000
Transit Transportation Investment Fund, One-time	\$0	\$(23,050,000)	\$(8,300,000)
Total Revenues	\$0	\$0	\$0

Enactment of this legislation creates a new state sales tax earmark to the Transit Transportation Investment Fund (TTIF) equal to 5% of the growth in state sales tax revenues deposited into the General Fund subject to a cap. Enactment of this bill does not impact overall state tax revenues but shifts the allocation between funds. It is estimated that this change will decrease revenue to the General Fund by approximately \$14.8 million in FY 2028 and \$23.1 million in FY 2029, while increasing revenue to the TTIF by corresponding amounts.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$0	\$3,900	\$0
Total Expenditures	\$0	\$3,900	\$0

Enactment of this legislation could cost the Tax Commission \$3,900 one-time in FY 2027 for system updates.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(3,900)	\$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.