



**Fiscal Note**

**S.B. 262**

2026 General Session  
 Law Enforcement Usage of Unmarked  
 Vehicles  
 by McCay, Daniel



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

JR4-4-101

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

**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
MV Enforcement Temp Permit Acct (GFR), One-time	\$42,000	\$0	\$0
Total Expenditures	\$42,000	\$0	\$0

Enactment of this legislation could cost the Tax Commission \$42,000 one-time from the Motor Vehicle Enforcement Temporary Permit Account in FY 2026 to bring unmarked law enforcement vehicles in compliance.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(42,000)</b>	<b>\$0</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation could cost local governments an unknown amount in lost revenue or expense to bring any unmarked law enforcement vehicles in compliance.

**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.