



Fiscal Note

S.B. 306

2026 General Session
 Special Districts Modifications
 by Cullimore, Kirk A.



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 |
|--------------------|---------|---------|---------|
| Total Expenditures | \$0 | \$0 | \$0 |

Enactment of this legislation likely will not materially impact state expenditures.

| Net All Funds | FY 2026 | FY 2027 | FY 2028 |
|---------------|---------|---------|---------|
| | \$0 | \$0 | \$0 |

Local Government

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

Enactment of this legislation could cost a withdrawing entity (county or municipality) an unknown amount of personnel costs that can be absorbed to provide public notice, conduct a hearing, adopt a final resolution, and establish a new service fund as legislative bodies have different configurations and the frequency of withdrawals from a qualified district is unclear. To the extent that a qualified district and withdrawing entity cannot reach a withdrawal agreement, enactment of this legislation could cost a qualified district and a withdrawing entity each an estimated \$10,000 one-time--\$20,000 combined--for a feasibility study.

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.