

Joint Rules Resolution - Appropriations Subcommittee Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Matt MacPherson

Senate Sponsor:

LONG TITLE

General Description:

This joint rules resolution modifies the process related to appropriations bills.

Highlighted Provisions:

This resolution:

▸ requires the Executive Appropriations Committee to report to each joint appropriations subcommittee final appropriations decisions affecting the subcommittee's budget prioritization list;

▸ authorizes a joint appropriations subcommittee to convene and vote on whether to support the Executive Appropriations Committee's final appropriations decisions; and

▸ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Legislative Rules Affected:

AMENDS:

JR3-2-402

Be it resolved by the Legislature of the state of Utah:

Section 1. **JR3-2-402** is amended to read:

JR3-2-402 . Executive appropriations -- Duties -- Base budgets.

(1)(a) The Executive Appropriations Committee shall meet no later than the third

Wednesday in December to:

(i) direct staff as to what revenue estimate to use in preparing budget

recommendations, to include a forecast for federal fund receipts;

(ii) consider treating above-trend revenue growth as one-time revenue for major tax

types and for federal funds;

- 31 (iii) hear a report on the historical, current, and anticipated status of the following:
- 32 (A) debt;
- 33 (B) long term liabilities;
- 34 (C) contingent liabilities;
- 35 (D) General Fund borrowing;
- 36 (E) reserves;
- 37 (F) fund balances;
- 38 (G) nonlapsing appropriation balances;
- 39 (H) cash funded infrastructure investment; and
- 40 (I) changes in federal funds paid to the state;
- 41 (iv) hear a report on:
- 42 (A) the next fiscal year base budget appropriation for Medicaid accountable care
- 43 organizations according to Utah Code Section 26B-3-203;
- 44 (B) an explanation of program funding needs;
- 45 (C) estimates of overall medical inflation in the state; and
- 46 (D) mandated program changes and their estimated cost impact on Medicaid
- 47 accountable care organizations;
- 48 (v) decide whether to set aside special allocations for the end of the session, including
- 49 allocations:
- 50 (A) to address any anticipated reduction in the amount of federal funds paid to the
- 51 state; and
- 52 (B) of one-time revenue to pay down debt and other liabilities;
- 53 (vi)(A) hear a report on construction inflation and the ongoing operation and
- 54 maintenance costs of any capital development project requested by an
- 55 institution under Utah Code Section [53B-2a-117] 53H-9-504 or [53B-22-204]
- 56 53H-9-605; and
- 57 (B) in response to the report described in Subsection (1)(a)(vi)(A), decide whether
- 58 to adjust the next fiscal year base budget or set aside special allocations for the
- 59 end of the session;
- 60 (vii) decide whether to set aside special allocations for legislation that will reduce
- 61 taxes, including legislation that will reduce one or more tax rates;
- 62 (viii) subject to Subsection (1)(c), unless waived by majority vote, if the amortization
- 63 rate as defined in Utah Code Section 49-11-102 for the new fiscal year is less than
- 64 the amortization rate for the preceding fiscal year, set aside an amount equal to the

- 65 value of the reduction in the amortization rate;
- 66 (ix) approve the appropriate amount for each subcommittee to use in preparing its
- 67 budget;
- 68 (x) set a budget figure; and
- 69 (xi) adopt a base budget in accordance with Subsection (1)(b) and direct the
- 70 legislative fiscal analyst to prepare one or more appropriations acts appropriating
- 71 one or more base budgets for the next fiscal year.
- 72 (b) In a base budget adopted under Subsection (1)(a), the Executive Appropriations
- 73 Committee shall set appropriations from the General Fund, the Income Tax Fund,
- 74 and the Uniform School Fund as follows:
- 75 (i) if the next fiscal year ongoing revenue estimates set under Subsection (1)(a)(i) are
- 76 equal to or greater than the current fiscal year ongoing appropriations, the new
- 77 fiscal year base budget is not changed;
- 78 (ii) if the next fiscal year ongoing revenue estimates set under Subsection (1)(a)(i) are
- 79 less than the current fiscal year ongoing appropriations, the new fiscal year base
- 80 budget is reduced by the same percentage that projected next fiscal year ongoing
- 81 revenue estimates are lower than the total of current fiscal year ongoing
- 82 appropriations;
- 83 (iii) in making a reduction under Subsection (1)(b)(ii), appropriated debt service shall
- 84 not be reduced, and other ongoing appropriations shall be reduced, in an amount
- 85 sufficient to make the total ongoing appropriations, including the unadjusted debt
- 86 service, equal to the percentage calculated under Subsection (1)(b)(ii); and
- 87 (iv) the new fiscal year base budget shall include an appropriation to the Department
- 88 of Health and Human Services for Medicaid accountable care organizations in the
- 89 amount required by Utah Code Section 26B-3-203.
- 90 (c)(i) The Executive Appropriations Committee shall:
- 91 (A) comply with the set aside requirement described in Subsection [~~(1)(a)(vii)~~]
- 92 (1)(a)(viii) using money from the General Fund, Income Tax Fund, and
- 93 Uniform School Fund;
- 94 (B) accumulate money set aside under Subsection [~~(1)(a)(vii)~~] (1)(a)(viii) across
- 95 fiscal years; and
- 96 (C) when the total amount set aside under Subsection [~~(1)(a)(vii)~~], (1)(a)(viii),
- 97 including any amount to be set aside in the new fiscal year, equals or exceeds
- 98 the cost of a 0.50% increase in benefited state employee salaries for the new

- 99 fiscal year, include in the base budget an increase in benefited state employee
100 salaries equal to the total set aside amount.
- 101 (ii) The Executive Appropriations Committee may waive or modify a requirement
102 described in Subsection (1)(c)(i) by majority vote.
- 103 (d) The chairs of each joint appropriations subcommittee are invited to attend the
104 meeting described in this Subsection (1).
- 105 (2) All proposed budget items shall be submitted to one of the subcommittees named in
106 JR3-2-302 for consideration and recommendation.
- 107 (3)(a) After receiving and reviewing subcommittee reports, the Executive
108 Appropriations Committee may refer the report back to a joint appropriations
109 subcommittee with any guidelines the Executive Appropriations Committee
110 considers necessary to assist the subcommittee in producing a balanced budget.
- 111 (b) The subcommittee shall meet to review the new guidelines and report the
112 adjustments to the chairs of the Executive Appropriations Committee as soon as
113 possible.
- 114 (4)(a) After receiving the reports, the Executive Appropriations Committee chairs will
115 report them to the Executive Appropriations Committee.
- 116 (b) The Executive Appropriations Committee shall:
- 117 (i) make any further adjustments necessary to balance the budget; and
118 [~~ii) complete all decisions necessary to draft the final appropriations bills no later~~
119 ~~than the last Friday before the 45th day of the annual general session]~~
- 120 (ii) no later than the last Friday before the 45th day of the annual general session:
- 121 (A) complete all decisions necessary to draft the final appropriations bills; and
122 (B) report to each joint appropriations subcommittee the decisions under
123 Subsection (4)(b)(ii)(A) that affect the subcommittee's adopted budget
124 prioritization list.
- 125 (c) After receipt of the Executive Appropriations Committee's report under Subsection
126 (4)(b)(ii)(B), the chairs of a joint appropriations subcommittee may convene a
127 subcommittee meeting and vote on whether to support the Executive Appropriations
128 Committee's final appropriations decisions.
- 129 (5) No later than December 1 of each calendar year, the Executive Appropriations
130 Committee shall:
- 131 (a) review the budget for the Office of the Legislative Fiscal Analyst, the Office of
132 Legislative Research and General Counsel, the Office of the Legislative Auditor

133 General, and the Office of Legislative Services; and
134 (b) certify the Legislature's budget to the governor in accordance with Utah Code
135 Section 63J-1-201.
136 Section 2. **Effective Date.**
137 This resolution takes effect upon a successful vote for final passage.