

Matt MacPherson proposes the following substitute bill:

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 to vote on whether to support the Executive Appropriations Committee's final appropriations decisions;
- modifies provisions related to additional appropriations committee meetings; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Legislative Rules Affected:

AMENDS:

JR3-2-402

JR3-2-706

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:

- 29 (i) direct staff as to what revenue estimate to use in preparing budget
30 recommendations, to include a forecast for federal fund receipts;
- 31 (ii) consider treating above-trend revenue growth as one-time revenue for major tax
32 types and for federal funds;
- 33 (iii) hear a report on the historical, current, and anticipated status of the following:
34 (A) debt;
35 (B) long term liabilities;
36 (C) contingent liabilities;
37 (D) General Fund borrowing;
38 (E) reserves;
39 (F) fund balances;
40 (G) nonlapsing appropriation balances;
41 (H) cash funded infrastructure investment; and
42 (I) changes in federal funds paid to the state;
- 43 (iv) hear a report on:
44 (A) the next fiscal year base budget appropriation for Medicaid accountable care
45 organizations according to Utah Code Section 26B-3-203;
46 (B) an explanation of program funding needs;
47 (C) estimates of overall medical inflation in the state; and
48 (D) mandated program changes and their estimated cost impact on Medicaid
49 accountable care organizations;
- 50 (v) decide whether to set aside special allocations for the end of the session, including
51 allocations:
52 (A) to address any anticipated reduction in the amount of federal funds paid to the
53 state; and
54 (B) of one-time revenue to pay down debt and other liabilities;
- 55 (vi)(A) hear a report on construction inflation and the ongoing operation and
56 maintenance costs of any capital development project requested by an
57 institution under Utah Code Section [~~53B-2a-117~~] 53H-9-504 or [~~53B-22-204~~]
58 53H-9-605; and
59 (B) in response to the report described in Subsection (1)(a)(vi)(A), decide whether
60 to adjust the next fiscal year base budget or set aside special allocations for the
61 end of the session;
- 62 (vii) decide whether to set aside special allocations for legislation that will reduce

- 63 taxes, including legislation that will reduce one or more tax rates;
- 64 (viii) subject to Subsection (1)(c), unless waived by majority vote, if the amortization
65 rate as defined in Utah Code Section 49-11-102 for the new fiscal year is less than
66 the amortization rate for the preceding fiscal year, set aside an amount equal to the
67 value of the reduction in the amortization rate;
- 68 (ix) approve the appropriate amount for each subcommittee to use in preparing its
69 budget;
- 70 (x) set a budget figure; and
- 71 (xi) adopt a base budget in accordance with Subsection (1)(b) and direct the
72 legislative fiscal analyst to prepare one or more appropriations acts appropriating
73 one or more base budgets for the next fiscal year.
- 74 (b) In a base budget adopted under Subsection (1)(a), the Executive Appropriations
75 Committee shall set appropriations from the General Fund, the Income Tax Fund,
76 and the Uniform School Fund as follows:
- 77 (i) if the next fiscal year ongoing revenue estimates set under Subsection (1)(a)(i) are
78 equal to or greater than the current fiscal year ongoing appropriations, the new
79 fiscal year base budget is not changed;
- 80 (ii) if the next fiscal year ongoing revenue estimates set under Subsection (1)(a)(i) are
81 less than the current fiscal year ongoing appropriations, the new fiscal year base
82 budget is reduced by the same percentage that projected next fiscal year ongoing
83 revenue estimates are lower than the total of current fiscal year ongoing
84 appropriations;
- 85 (iii) in making a reduction under Subsection (1)(b)(ii), appropriated debt service shall
86 not be reduced, and other ongoing appropriations shall be reduced, in an amount
87 sufficient to make the total ongoing appropriations, including the unadjusted debt
88 service, equal to the percentage calculated under Subsection (1)(b)(ii); and
- 89 (iv) the new fiscal year base budget shall include an appropriation to the Department
90 of Health and Human Services for Medicaid accountable care organizations in the
91 amount required by Utah Code Section 26B-3-203.
- 92 (c)(i) The Executive Appropriations Committee shall:
- 93 (A) comply with the set aside requirement described in Subsection [~~(1)(a)(vii)~~]
94 (1)(a)(viii) using money from the General Fund, Income Tax Fund, and
95 Uniform School Fund;
- 96 (B) accumulate money set aside under Subsection [~~(1)(a)(vii)~~] (1)(a)(viii) across

- 97 fiscal years; and
- 98 (C) when the total amount set aside under Subsection [~~(1)(a)(vii);~~] (1)(a)(viii),
- 99 including any amount to be set aside in the new fiscal year, equals or exceeds
- 100 the cost of a 0.50% increase in benefited state employee salaries for the new
- 101 fiscal year, include in the base budget an increase in benefited state employee
- 102 salaries equal to the total set aside amount.
- 103 (ii) The Executive Appropriations Committee may waive or modify a requirement
- 104 described in Subsection (1)(c)(i) by majority vote.
- 105 (d) The chairs of each joint appropriations subcommittee are invited to attend the
- 106 meeting described in this Subsection (1).
- 107 (2) All proposed budget items shall be submitted to one of the subcommittees named in
- 108 JR3-2-302 for consideration and recommendation.
- 109 (3)(a) After receiving and reviewing subcommittee reports, the Executive
- 110 Appropriations Committee may refer the report back to a joint appropriations
- 111 subcommittee with any guidelines the Executive Appropriations Committee
- 112 considers necessary to assist the subcommittee in producing a balanced budget.
- 113 (b) The subcommittee shall meet to review the new guidelines and report the
- 114 adjustments to the chairs of the Executive Appropriations Committee as soon as
- 115 possible.
- 116 (4)(a) After receiving the reports, the Executive Appropriations Committee chairs will
- 117 report them to the Executive Appropriations Committee.
- 118 (b) The Executive Appropriations Committee shall:
- 119 (i) make any further adjustments necessary to balance the budget; and
- 120 [~~(ii) complete all decisions necessary to draft the final appropriations bills no later~~
- 121 ~~than the last Friday before the 45th day of the annual general session]~~
- 122 (ii) no later than the last Friday before the 45th day of the annual general session:
- 123 (A) complete all decisions necessary to draft the final appropriations bills; and
- 124 (B) report to each joint appropriations subcommittee the decisions under
- 125 Subsection (4)(b)(ii)(A) that affect the subcommittee's adopted budget
- 126 prioritization list.
- 127 (c) After receipt of the Executive Appropriations Committee's report under Subsection
- 128 (4)(b)(ii)(B), the chairs of a joint appropriations subcommittee may convene a
- 129 subcommittee meeting to vote on whether to support the Executive Appropriations
- 130 Committee's final appropriations decisions.

- 131 (5) No later than December 1 of each calendar year, the Executive Appropriations
132 Committee shall:
- 133 (a) review the budget for the Office of the Legislative Fiscal Analyst, the Office of
134 Legislative Research and General Counsel, the Office of the Legislative Auditor
135 General, and the Office of Legislative Services; and
- 136 (b) certify the Legislature's budget to the governor in accordance with Utah Code
137 Section 63J-1-201.
- 138 Section 2. **JR3-2-706** is amended to read:
- 139 **JR3-2-706 . Additional committee meetings.**
- 140 (1) [~~With~~] Except as provided in Subsection (2), with permission from the president of
141 the Senate and the speaker of the House, a chair may hold an appropriations committee
142 meeting independent of the regularly scheduled committee meetings.
- 143 (2) The chairs of a joint appropriations subcommittee may hold an additional subcommittee
144 meeting under JR3-2-402(4)(c) without obtaining permission from the president of the
145 Senate and the speaker of the House.
- 146 Section 3. **Effective Date.**
- 147 This resolution takes effect upon a successful vote for final passage.