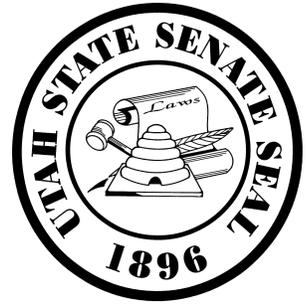




Fiscal Note
1st Sub. H.B. 43 (Buff)
 2026 General Session
 School Security Amendments
 by Wilcox, Ryan D.



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 could cost the State Board of Education an estimated \$35 - \$46 million from the Income Tax Fund for the program requirements outlined in the bill. Funding will become available when automatic income tax deposits to the Public Education Economic Stabilization Restricted Account equal 11% of Uniform School Fund spending. After that point, up to 15% of year-over-year income tax revenue growth may be redirected to the program created in this bill until funding for that program equals 1% of weighted pupil unit (WPU) driven appropriations. In subsequent years, this amount would be included as part of the annual Minimum School Program inflationary adjustments.

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

Local Government

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

Estimates indicate that ongoing costs to Local Education Agencies (LEAs) may range from \$7,900 to \$2,940,100, which form the basis for the grant program referenced in the bill.

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 creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program,
please see: <https://budget.utah.gov/newprogram>

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.