



Fiscal Note
1st Sub. H.B. 55 (Buff)

2026 General Session
 Education Technology Amendments
 by Auxier, Tiara
 (Johnson, John D.)



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|---------|-------------|-------------|
| Net GF/ITF/USF (rev.-exp.) | \$0 | \$(338,500) | \$(338,500) |

State Government

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

| Revenues | FY 2026 | FY 2027 | FY 2028 |
|--|------------------|------------|------------|
| Public Education Economic Stabilization Restricted Account, One-time | \$325,000 | \$0 | \$0 |
| Total Revenues | \$325,000 | \$0 | \$0 |

Enactment of this legislation assumes \$325,000 one-time in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

| Expenditures | FY 2026 | FY 2027 | FY 2028 |
|--|------------|------------------|------------|
| Uniform School Fund, One-time | \$0 | \$325,000 | \$0 |
| Public Education Economic Stabilization Restricted Account, One-time | \$0 | \$325,000 | \$0 |
| Income Tax Fund, One-time | \$0 | \$13,500 | \$0 |
| Total Expenditures | \$0 | \$663,500 | \$0 |

This legislation appropriates \$325,000 one-time to the State Board of Education from the Public Education Economic Stabilization Restricted Account in FY2027 to provide grants to rural districts for internet connectivity systems and service on school buses.

This legislation assumes the transfer of \$325,000 one-time in FY2027 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

In addition, enactment of this legislation could cost the State Board of Education \$13,500 one-time from the Income Tax Fund in FY 2027 to administer the grants to qualifying districts as outlined in the bill. The State Board of Education has indicated that these administration costs are absorbable within existing budgets.

| | FY 2026 | FY 2027 | FY 2028 |
|----------------------|------------------|--------------------|------------|
| Net All Funds | \$325,000 | \$(663,500) | \$0 |

Local Government

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

Enactment of this legislation could cost qualifying Local Education Agencies \$4,230 to \$4,700 per bus one-time beginning in Fiscal Year 2027 for internet connectivity systems, service on buses, and maintaining connectivity, as outlined 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.

Performance Evaluation

JR1-4-601

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.