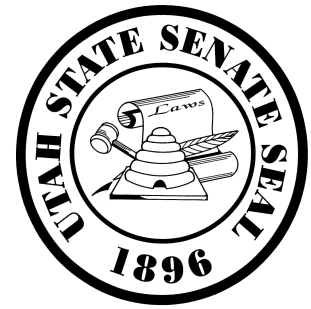




**Fiscal Note**

**H.B. 106**

2026 General Session  
 School Attendance Changes  
 by Stoddard, Andrew



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (20,200)	\$ (35,100)	\$ (55,300)

**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
Income Tax Fund	\$0	\$20,200	\$20,200
Income Tax Fund, One-time	\$35,100	\$0	\$0
Total Expenditures	\$35,100	\$20,200	\$20,200

Enactment of this legislation could cost the Utah State Board of Education \$20,200 ongoing and \$35,100 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to design and maintain a statewide attendance reporting system, train Local Education Agencies staff, and study the root causes of absenteeism.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$ (35,100)</b>	<b>\$ (20,200)</b>	<b>\$ (20,200)</b>

**Local Government**

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

Enactment of this legislation could cost \$160 to \$410 per school ongoing and \$270 to \$680 per school one-time, depending on school size, beginning in Fiscal Year 2027 to track data and identify the root causes of chronic absenteeism. The exact per-school cost is unknown.

**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.