



**Fiscal Note**

**H.B. 109**

2026 General Session  
 Utah Fits All Scholarship Program  
 Alterations  
 by Stoddard, Andrew



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (14,600)	\$ (84,300)	\$ (98,900)

**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	\$14,600	\$14,600
Income Tax Fund, One-time	\$0	\$84,300	\$0
Total Expenditures	\$0	\$98,900	\$14,600

Enactment of this legislation could cost the State Board of Education \$84,300 one-time from the Income Tax Fund beginning in FY 2027 to develop a standardized reporting mechanism required by the bill. Enactment of this legislation could additionally cost the State Board of Education \$14,600 ongoing from the Income Tax Fund beginning in FY 2027 to operate and maintain the verification systems outlined in the bill.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$ (98,900)	\$ (14,600)

**Local Government**

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**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.