



## Fiscal Note

### H.B. 146

2026 General Session  
Mentoring and Supporting Teacher  
Excellence and Refinement Program  
Amendments  
by Pierucci, Candice B.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,400,000)	\$0	\$(2,400,000)

#### 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	\$2,400,000	\$2,400,000
Total Expenditures	\$0	\$2,400,000	\$2,400,000

Enactment of this legislation could cost the State Board of Education \$2,400,000 ongoing from the Income Tax Fund beginning in fiscal year 2027 to make the program's operations ongoing.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(2,400,000)	\$(2,400,000)

#### 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.

#### 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.