



## 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.			
Net All Funds	FY 2026	FY 2027	FY 2028
	\$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.
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#### **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.
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#### **Regulatory Impact**

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.
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#### **Performance Evaluation**

JR1-4-601

This bill does not create a new program or significantly expand an existing program.
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## 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.