



Fiscal Note

H.B. 177

2026 General Session
ROTC Resident Student Status
by Koford, Jill



General, Income Tax, and Uniform School Funds

JR4-4-101

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

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$(2,803,300)	\$(2,803,300)
Total Revenues	\$0	\$(2,803,300)	\$(2,803,300)

Enactment of this legislation could reduce tuition revenues for institutions of higher education by an aggregate of \$2,803,300 annually beginning in FY27. This would be broken down as follows: Southern Utah University, \$261,900; University of Utah, \$1,850,600; Utah State University, \$472,600; Utah Tech University, \$134,600; Utah Valley University, \$61,600; and Weber State University, \$22,000.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(2,803,300)	\$(2,803,300)

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 could reduce tuition costs for ROTC students newly classified as resident students. The amount would vary based on the institution attended, but the average savings would be \$20,000 per year impacting 140 students for total savings of \$2,803,300 beginning in FY27.

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.