



# Amended Fiscal Note H.B. 194

2026 General Session  
Utah State Board of Education Ethics  
Amendments - As Amended  
by Hayes, Sahara



## General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(600)	\$(18,000)	\$(18,600)

## 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	\$600	\$600
Income Tax Fund, One-time	\$18,000	\$0	\$0
Total Expenditures	\$18,000	\$600	\$600

Enactment of this legislation could cost the Utah State Board of Education \$600 ongoing and \$18,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to develop the ethics training course, materials, exercises, and cover the per diem rates for the commission members. The Utah State Board of Education reports it can absorb these costs within existing budgets.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(18,000)</b>	<b>\$(600)</b>	<b>\$(600)</b>

## 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 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.