



Fiscal Note

H.B. 197

2026 General Session
 School Materials Amendments
 by Peck, Nicholeen P.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(74,400)	\$(100,000)	\$(174,400)

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	\$74,400	\$74,400
Income Tax Fund, One-time	\$100,000	\$0	\$0
Total Expenditures	\$100,000	\$74,400	\$74,400

Enactment of this legislation could cost the Utah State Board of Education \$74,400 ongoing \$100,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 for system setup, annual licensing, and staff review.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(100,000)	\$(74,400)	\$(74,400)

Local Government

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

Enactment of this legislation could cost Local Education Agencies \$1,500 to \$4,000 ongoing beginning in Fiscal Year 2027 to train staff, adopt policies, inform parents of reporting options, and maintain reporting sections on their websites.

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.