



**Fiscal Note**  
**1st Sub. H.B. 197 (Buff)**  
 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.)	\$0	\$(16,500)	\$(16,500)

**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, One-time	\$0	\$16,500	\$0
Total Expenditures	\$0	\$16,500	\$0

Enactment of this legislation could cost Utah State Board of Education \$16,500 one-time from the Income Tax Fund beginning in Fiscal Year 2026 to evaluate and select an eligible vendor for Local Education Agencies.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(16,500)</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation could cost Local Education Agencies \$1,500 to \$4,000 one-time beginning in Fiscal Year 2027 to train staff, revise procedures, update school websites, and inform parents and families.

**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.