



Fiscal Note

H.B. 218

2026 General Session
 Digital Literacy Amendments
 by Teuscher, Jordan D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(140,000)	\$(40,000)	\$(180,000)

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	\$140,000	\$140,000
Income Tax Fund, One-time	\$0	\$40,000	\$0
Total Expenditures	\$0	\$180,000	\$140,000

Enactment of this legislation could cost the State Board of Education \$180,000 one-time from the Income Tax Fund beginning in FY 2027 to develop standards, professional learning, and an assessment for the new Digital Literacy graduation requirement. Enactment of this legislation could additionally cost the State Board of Education \$140,000 ongoing from the Income Tax Fund beginning in FY 2028 to maintain the assessment and provide ongoing professional learning as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(180,000)	\$(140,000)

Local Government

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

Enactment of this legislation could create one-time and ongoing costs for Local Education Agencies (LEAs) beginning in FY 2027 related to offering and supporting the new Digital Literacy course outlined in the bill. These costs may include staffing, materials, and curriculum work. The impact will differ across LEAs based on local circumstances.

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.

Performance Evaluation

JR1-4-601

This bill creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.