



**Fiscal Note**

**H.B. 234**

2026 General Session  
 Education Testing Amendments  
 by Lisonbee, Karianne



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(859,800)	\$(859,800)

**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
Closing Nonlapsing, One-time	\$0	\$(616,800)	\$(411,200)
Beginning Nonlapsing, One-time	\$0	\$0	\$616,800
Income Tax Fund, One-time	\$37,400	\$822,400	\$0
Total Expenditures	\$37,400	\$205,600	\$205,600

Enactment of this legislation could cost the Utah State Board of Education \$37,400 one-time beginning in Fiscal Year 2026 and \$822,400 one-time beginning in Fiscal Year 2027 from the Income Tax Fund to support procurement processing, assessment oversight, data validation, system review, and reporting.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(37,400)</b>	<b>\$(205,600)</b>	<b>\$(205,600)</b>

**Local Government**

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

Enactment of this legislation could cost Local Education Agencies (LEAs) \$15–\$25 per student per assessment administration ongoing beginning in FY 2027, and \$1,200–\$2,000 per participating LEA one-time for onboarding, training, and technology infrastructure. The exact cost to participating LEAs is unknown.

**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 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.