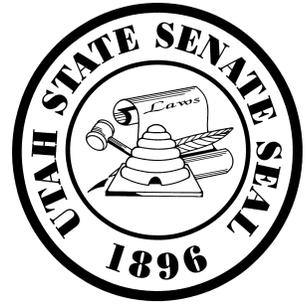




**Fiscal Note**  
**1st Sub. H.B. 234 (Buff)**  
 2026 General Session  
 Education Testing Amendments  
 by Lisonbee, Karianne



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

JR4-4-101

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

**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
Uniform School Fund, One-time	\$(37,400)	\$(822,400)	\$0
Income Tax Fund, One-time	\$37,400	\$822,400	\$0
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation could cost the Utah State Board of Education (USBE) \$37,400 one-time beginning in Fiscal Year 2026 and \$822,400 one-time beginning in Fiscal Year 2027 from the Income Tax Fund. Local education agencies (LEAs) would fully reimburse USBE for participation through Minimum School Program funding; therefore, enactment of this legislation could also result in one-time costs to LEAs of an unknown amount beginning in Fiscal Year 2026 and Fiscal Year 2027 from the Uniform School Fund.

The exact change in cost for USBE and per participating LEA is dependent upon total statewide LEA participation and the exact cost estimate for USBE to support procurement processing, assessment oversight, data validation, system review, and reporting.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 change in cost for the Utah State Board of Education (USBE) and per participating LEA is dependent upon total statewide LEA participation and the exact cost estimate for USBE to support procurement processing, assessment oversight, data validation, system review, and reporting.

**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.