Fiscal Note
1st Sub. H.B. 273 (Buff)
2026 General Session
Classroom Technology Amendments
by Defay, Ariel

General, Income Tax, and Uniform School Funds JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$0	$(127,900)	$(127,900)

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	$127,900	$0
Total Expenditures	$0	$127,900	$0

Enactment of this legislation could cost the State Board of Education $127,900 one-time from the Income Tax Fund in FY 2027 to develop AI standards, related policies and requirements, reporting provisions, and updates to existing plans, as outlined in the bill.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(127,900)	$0

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

Enactment of this legislation could cost Local Education Agencies (LEAs) varying amounts ongoing, beginning in FY 2027, depending on current implementation of the policies outlined in the bill. In addition, enactment of this legislation could cost LEAs statewide an estimated $3 per student for a total of approximately $2 million ongoing beginning in FY 2027 for parental monitoring software.

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.

2026/02/02 08:14, Lead Analyst: Rachelle Gunderson, Attorney: Keetch, T.

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.