



Fiscal Note

H.B. 298

2026 General Session
 School Design Amendments
 by Christofferson, Kay J.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (48,500)	\$ (17,200)	\$ (65,700)

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	\$48,500	\$48,500
Income Tax Fund, One-time	\$0	\$17,200	\$0
Total Expenditures	\$0	\$65,700	\$48,500

Enactment of this legislation could cost the State Board of Education \$17,200 one-time and \$48,500 ongoing from the Income Tax Fund beginning in FY 2027 to establish and maintain a centralized building design library, and review Local Education Agency (LEA) building plans as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$ (65,700)	\$ (48,500)

Local Government

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

To the extent that a Local Education Agency (LEA) pursues their own architectural design it could cost an additional an additional 9-12% of the total project price per new design beginning in FY 2027 to obtain the intellectual property rights, amount will vary based on project size.

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 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.