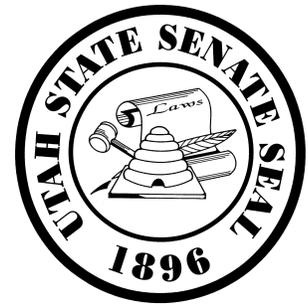




Fiscal Note

H.B. 312

2026 General Session
 Civics Education Modifications
 by Ivory, Ken



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|-------------|--------------|--------------|
| Net GF/ITF/USF (rev.-exp.) | \$ (68,300) | \$ (175,000) | \$ (243,300) |

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 | \$68,300 | \$68,300 |
| Income Tax Fund, One-time | \$0 | \$175,000 | \$0 |
| Total Expenditures | \$0 | \$243,300 | \$68,300 |

Enactment of this legislation could cost Utah State Board of Education \$68,300 ongoing and \$175,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to develop instructional material, professionally train educators, and administer and manage curriculum statewide.

| | FY 2026 | FY 2027 | FY 2028 |
|----------------------|------------|---------------------|--------------------|
| Net All Funds | \$0 | \$ (243,300) | \$ (68,300) |

Local Government

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

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.