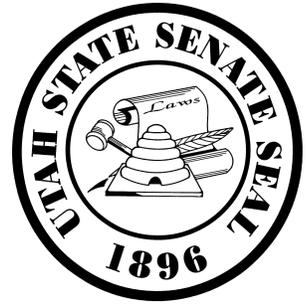




**Fiscal Note**  
**1st Sub. H.B. 312 (Buff)**  
 2026 General Session  
 Civics Education Modifications  
 by Auxier, Tiara  
 (Ivory, Ken)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (34,100)	\$ (87,500)	\$ (121,600)

**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	\$34,100	\$34,100
Income Tax Fund, One-time	\$0	\$87,500	\$0
Total Expenditures	\$0	\$121,600	\$34,100

Enactment of this legislation could cost Utah State Board of Education \$34,125 ongoing and \$87,500 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 in collaboration with Utah Valley University.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$ (121,600)</b>	<b>\$ (34,100)</b>

**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.

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.