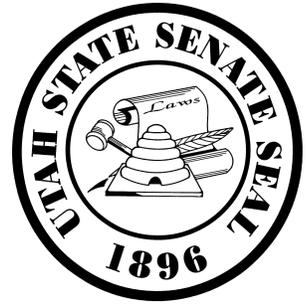




**Fiscal Note**  
**2nd Sub. H.B. 312 (Gray)**  
 2026 General Session  
 School Curriculum and Standards  
 Modifications - As Amended  
 by Auxier, Tiara



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(194,600)	\$(13,200,000)	\$(13,394,600)

**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	\$194,600	\$194,600
Income Tax Fund, One-time	\$0	\$13,200,000	\$0
Total Expenditures	\$0	\$13,394,600	\$194,600

Enactment of this legislation could cost Utah State Board of Education \$194,600 ongoing and \$13,200,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 for statewide development of open educational resource curriculum, redesign of assessments to align with standards and primary source requirements, and implementation support.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(13,394,600)</b>	<b>\$(194,600)</b>

**Local Government**

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

Enactment of this legislation could cost Local Education Agencies \$1,500 to \$4,000 one-time beginning in Fiscal Year 2027 for system integration and teacher training of state provided materials.

**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.