



Fiscal Note
3rd Sub. H.B. 312 (Cherry)
 2026 General Session
 School Curriculum and Standards
 Modifications
 by Auxier, Tiara



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (38,900)	\$ (85,000)	\$ (123,900)

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	\$0	\$38,900	\$38,900
Income Tax Fund, One-time	\$0	\$85,000	\$0
Total Expenditures	\$0	\$123,900	\$38,900

Enactment of this legislation could cost Utah State Board of Education \$38,900 ongoing and \$85,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 for the revision of statewide social studies standards, development of curriculum, and implementation support for literacy-aligned instructional materials.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$ (123,900)	\$ (38,900)

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 to implement the State Board of Education's curriculum and provide teacher training.

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.