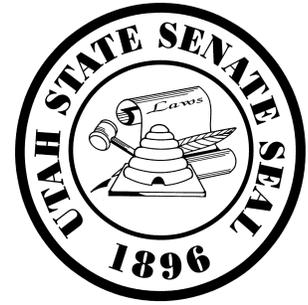




Fiscal Note
H.B. 315

2026 General Session
Human Growth and Development
Instruction
by Peck, Nicholeen P.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(30,000)	\$(30,000)	\$(60,000)

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	\$30,000	\$30,000
Income Tax Fund, One-time	\$30,000	\$0	\$0
Total Expenditures	\$30,000	\$30,000	\$30,000

Enactment of this bill may cost the State Board of Education \$30,000 one-time in FY 2026 and \$30,000 ongoing in FY 2027 from the Income Tax Fund to revise health education standards and conduct annual auditing requirements as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(30,000)	\$(30,000)	\$(30,000)

Local Government

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

Local Education Agencies (LEAs) may experience additional costs implementing the human growth and development instruction as outlined in the bill. The cost will vary by LEA, largely based on size and the amount of change required to meet the new standards. The cost of previous changes to health instruction ranged from \$10,000 in small LEAs to approximately \$500,000 in large LEAs.

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.