



Fiscal Note
H.B. 329

2026 General Session
State Employee Maternity and Leave
Amendments
by Defay, Ariel



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(3,000,000)	\$(3,000,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$3,000,000	\$0
Total Revenues	\$0	\$3,000,000	\$0

Enactment of this legislation assumes \$3,000,000 one-time in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Closing Nonlapsing, One-time	\$0	\$(2,000,000)	\$(1,000,000)
Uniform School Fund, One-time	\$0	\$3,000,000	\$0
Beginning Nonlapsing, One-time	\$0	\$0	\$2,000,000
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$3,000,000	\$0
Total Expenditures	\$0	\$4,000,000	\$1,000,000

Enactment of this legislation appropriates \$3,000,000 one-time in FY 2027 from the Public Education Economic Stabilization Restricted Account to the State Board of Education to support the Optional Paid Leave Reimbursement Program over three fiscal years as outlined in the bill.

This legislation assumes the transfer of \$3,000,000 one-time in Fiscal Year 2027 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(1,000,000)	\$(1,000,000)

Local Government

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

Local Education Agencies (LEAs) opting into the expanded postpartum leave as outlined in the bill may experience costs associated with hiring substitute teachers. The cost will vary depending on the

LEA, but is estimated at approximately \$540 for each additional week a teacher is out on leave. The LEA may recover associated costs through the reimbursement grant program provided in the bill.

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 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.