



Fiscal Note

H.B. 407

2026 General Session
Public Education Information System
by MacPherson, Matt



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,563,200)	\$(5,936,800)	\$(12,500,000)

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
Closing Nonlapsing, One-time	\$0	\$(12,500,000)	\$0
Beginning Nonlapsing, One-time	\$0	\$0	\$12,500,000
Income Tax Fund	\$0	\$6,563,200	\$6,563,200
Income Tax Fund, One-time	\$0	\$5,936,800	\$(6,563,200)
Total Expenditures	\$0	\$0	\$12,500,000

Enactment of this legislation could cost the Utah State Board of Education \$6,563,200 ongoing and \$12,500,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to procure, operate, and support a statewide Student Information System. According to the bill's implementation, expenditures are set to begin in Fiscal Year 2028 and the ongoing appropriation is set to begin in Fiscal Year 2029.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$0	\$(12,500,000)

Local Government

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

Enactment of this legislation could cost or save Local Education Agencies (LEAs) an unknown amount ongoing beginning in Fiscal Year 2028 to either transition to the statewide Student Information System operated by the Utah State Board of Education or maintain a qualifying LEA-managed Student Information System.

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 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.