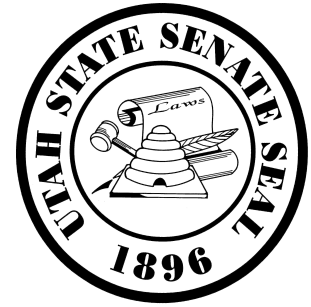




**Fiscal Note**  
**1st Sub. H.B. 407 (Buff)**  
 2026 General Session  
 Public Education Information System  
 by MacPherson, Matt



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

JR4-4-101

|                            | Ongoing       | One-time       | Total          |
|----------------------------|---------------|----------------|----------------|
| Net GF/ITF/USF (rev.-exp.) | \$(6,563,200) | \$(19,000,000) | \$(25,563,200) |

**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             | \$0     | \$(5,563,200)  | \$(5,563,200)  |
| Closing Nonlapsing, One-time   | \$0     | \$(14,250,000) | \$(14,132,000) |
| Beginning Nonlapsing, One-time | \$0     | \$0            | \$19,882,000   |
| Income Tax Fund                | \$0     | \$6,563,200    | \$6,563,200    |
| Income Tax Fund, One-time      | \$0     | \$19,000,000   | \$0            |
| Total Expenditures             | \$0     | \$5,750,000    | \$6,750,000    |

Enactment of this legislation could cost the Utah State Board of Education \$6,563,200 ongoing and \$19,000,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to procure, operate, and support a statewide student information system. Implementation costs would be phased in over time in accordance with the bill's rollout schedule, culminating in full statewide implementation by July 1, 2031. As a result, ongoing costs would be delayed until partial implementation begins in Fiscal Year 2028. The \$10,000,000 appropriated for the student information system during the 2025 General Session would be applied toward one-time costs upon passage of this legislation.

|                      | FY 2026    | FY 2027              | FY 2028              |
|----------------------|------------|----------------------|----------------------|
| <b>Net All Funds</b> | <b>\$0</b> | <b>\$(5,750,000)</b> | <b>\$(6,750,000)</b> |

**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 2027 to either transition to the statewide Student Information System operated by the Utah State Board of Education (USBE) or maintain a qualifying LEA-managed student information system. USBE will establish the further cost-sharing Board rules as well.

**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.