



**Fiscal Note**  
**2nd Sub. H.B. 407 (Gray)**  
 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.)	\$0	\$(10,000,000)	\$(10,000,000)

**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, One-time	\$0	\$10,000,000	\$0
Total Expenditures	\$0	\$10,000,000	\$0

Enactment of this legislation could cost the Utah State Board of Education (USBE) \$10,000,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to support implementation of vendor certification, integration standards, school safety data collection requirements, and technical assistance. The \$10,000,000 one-time appropriation for the Student Information System program provided during the 2025 General Session would be applied toward implementation of this legislation. As a result, the costs associated with this bill would be fully absorbable within existing appropriations.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(10,000,000)</b>	<b>\$0</b>

**Local Government**

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

Enactment of this legislation could cost Local Education Agencies (LEAs) an unknown amount ongoing beginning in Fiscal Year 2028 to update, replace, or modify their student information systems to meet Utah State Board of Education established compliance, integration, privacy, and interoperability requirements.

**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.