



Fiscal Note
1st Sub. H.B. 440 (Buff)

2026 General Session
 School Lunch Amendments - As Amended
 by Auxier, Tiara



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,700)	\$0	\$(6,700)

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	\$6,700	\$6,700
Total Expenditures	\$0	\$6,700	\$6,700

Enactment of this legislation could cost the Utah State Board of Education \$6,700 ongoing from the Income Tax Fund beginning in Fiscal Year 2027 to collect and analyze School Community Council reports and research best practices related to school lunch.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(6,700)	\$(6,700)

Local Government

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

Enactment of this legislation could cost Local Education Agencies (LEAs) \$1,500 to \$4,000 one-time beginning in Fiscal Year 2027 to create share table programs, organize school lunch planning meetings, implement school lunch target goals, and provide adequate recess aides. The exact change in cost per LEA is unknown.

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 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.