



Fiscal Note

H.B. 488

2026 General Session
Standards and Curriculum Amendments
by Auxier, Tiara



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(8,000,000)	\$(8,000,000)

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	\$8,000,000	\$0
Total Expenditures	\$0	\$8,000,000	\$0

Enactment of this legislation could cost the State Board of Education \$8,000,000 one-time from the Income Tax Fund in FY 2027 to development open-education content for social studies and civics education as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(8,000,000)	\$0

Local Government

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

To the extent a Local Education Agency (LEA) opts to participate in the open educational resources developed by the state as outlines in the bill, an LEA may experience cost savings associated with purchasing fewer curriculum materials. On average, LEAs spend approximately \$3.3 million statewide on textbooks for each grade. Actual savings will vary depending on LEA and the amount they are able to save using the open educational resources developed by the state.

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 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.