



**Fiscal Note**  
**H.B. 497**

2026 General Session  
Public Education Funding Amendments  
by Arthur, John



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

JR4-4-101

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

**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
Total Expenditures	\$0	\$0	\$0

Enactment of this bill may result in foregone savings to the Uniform School Fund beginning in FY 2028. Under provisions in the bill, savings to the state from student enrollment decline is redirected to increase the value of the weighted pupil unit (WPU) in the Minimum School Program. Had this language been in effect for the 2026 General Session, a Uniform School Fund savings of \$37,755,900 ongoing beginning in FY 2027 would instead have been used to increase the WPU Value by approximately \$40, from \$4,870 to \$4,910.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Local Government**

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

Local education agencies in the future may avoid reductions in state funding related to enrollment declines via an increase in the value of the weighted pupil unit. Had this language been in effect for the 2026 General Session, the estimated increase would have been approximately \$40/WPU, for a total of \$37,755,900 statewide.

**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.