



Fiscal Note
1st Sub. H.B. 528 (Buff)
 2026 General Session
 Local School Board Reporting
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(18,000)	\$(18,000)

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	\$18,000	\$0
Total Expenditures	\$0	\$18,000	\$0

Enactment of this legislation may cost the State Board of Education \$18,000 one-time from the Income Tax Fund in FY 2027 to implement the open enrollment data reporting requirements outlined in the bill.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(18,000)	\$0

Local Government

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

Local education agencies (LEAs) may experience increased costs associated with reporting currently collected data to the state. The cost will vary by LEA depending on their data systems and ability to report required data to the State Board.

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 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.