Fiscal Note
S.B. 51
2026 General Session
School Safety Modifications
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General, Income Tax, and Uniform School Funds

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$0	$(61,000)	$(61,000)

State Government

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	$61,000	$0	$0
Total Expenditures	$61,000	$0	$0

Enactment of this legislation could cost the Utah State Board of Education $61,000 one-time from the Income Tax Fund in Fiscal Year 2027 to update their information management system and implement record keeping procedures.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(61,000)	$0	$0

Local Government

Enactment of this legislation could cost Local Education Agencies up to $15,000 each one-time, beginning in Fiscal Year 2027, to update their student information systems (SIS) vendor contracts.

Individuals & Businesses

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

This bill creates a new program or significantly expands an existing program.

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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.