



Fiscal Note
2nd Sub. S.B. 51 (Salmon)
 2026 General Session
 School Safety Modifications
 by Owens, Derrin R.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(15,000)	\$(15,000)

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	\$15,000	\$0
Total Expenditures	\$0	\$15,000	\$0

Enactment of this legislation could cost the Utah State Board of Education \$15,000 one-time from the Income Tax Fund in Fiscal Year 2027 to add a threat flag to the student information management system.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(15,000)	\$0

Local Government

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

Enactment of this legislation could cost a Local Education Agency up to \$15,000 one-time, beginning in Fiscal Year 2027 to add a threat flag to their student information management system.

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.