



Fiscal Note

S.B. 54

2026 General Session
 Carson Smith Opportunity Scholarship
 Program Amendments
 by Fillmore, Lincoln



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(11,700)	\$(11,700)

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	\$11,700	\$0	\$0
Total Expenditures	\$11,700	\$0	\$0

Enactment of this legislation could cost the Tax Commission \$11,700 one-time from the Income Tax Fund in FY 2026 to update the state's tax system programming, forms, instructions, and testing process.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(11,700)	\$0	\$0

Local Government

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

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

Enactment of this legislation could increase individual scholarship recipients' awards by an extra 0.5 times the Weighted Pupil Unit (WPU) value, to 2.5 times the WPU value in total, ongoing beginning in FY 2027. This increase in recipient awards will be \$2,338, subject to the WPU value in a given fiscal year. Enactment of this legislation could cost individuals who qualified for the scholarship solely based on sibling eligibility the full scholarship award, a loss of 0.5 times the WPU value, ongoing beginning in FY 2027. Any increased per-recipient award amount may also reduce the total number of scholarship recipients served.

Regulatory Impact

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

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

This bill does not create a new program or significantly expand an existing program.

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.