



**Fiscal Note**  
**1st Sub. S.B. 54 (Green)**  
 2026 General Session  
 Scholarship Program Amendments  
 by Fillmore, Lincoln  
 (Walter, R. Neil)



**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 could increase or decrease Income Tax Fund revenues by an indeterminate amount ongoing beginning in Fiscal Year 2027.   |            |         |         |
| 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. |            |         |         |
| Net All Funds   | FY 2026    | FY 2027 | FY 2028 |
|   | \$(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 allow individual taxpayers contributing to the Carson Smith Opportunity Scholarship Program to adjust the timing of contributions with no material change in total tax liability per taxpayer for a minimal impact, ongoing, beginning in Fiscal Year 2027.

**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.

**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.