Fiscal Note
2nd Sub. S.B. 54 (Salmon)

2026 General Session
Carson Smith Opportunity 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.

	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. Any increased per-recipient award amount may also reduce the total number of scholarship recipients served.

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.

2026/03/03 12:32, Lead Analyst: Kiki Hudson, Attorney: Van Hulten, J.

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.