



Fiscal Note
2nd Sub. S.B. 58 (Salmon)

2026 General Session
 Public School Attendance Amendments
 by Fillmore, Lincoln
 (Lisonbee, Karianne)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (30,600)	\$ 0	\$ (30,600)

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	\$ 0	\$ 30,600	\$ 30,600
Total Expenditures	\$ 0	\$ 30,600	\$ 30,600

Enactment of this legislation could cost the Utah State Board of Education \$30,600 ongoing from the Income Tax Fund beginning in Fiscal Year 2027 for personnel to conduct audits, provide technical assistance and training, prepare reports, and manage corrective actions for Local Education Agencies.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$ 0	\$ (30,600)	\$ (30,600)

Local Government

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

Enactment of this legislation could cost each Local Education Agency \$35,000–\$50,000 ongoing beginning in Fiscal Year 2027 for an attendance specialist full time equivalent employee to meet the monitoring and reviewing requirements and provide training.

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.

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.