



Fiscal Note

S.B. 77

2026 General Session
 Dual Language Immersion Amendments
 by McCay, Daniel



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,200)	\$(17,200)	\$(18,400)

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	\$1,200	\$1,200
Income Tax Fund, One-time	\$0	\$17,200	\$0
Total Expenditures	\$0	\$18,400	\$1,200

Enactment of this legislation may cost the Utah State Board of Education \$235 on average per high school teacher to administer the assessments required in the bill. Based on the number of current high school foreign language teachers, the State Board may incur a one-time cost of up to \$17,200 from the Income Tax Fund to complete the required assessments. Enactment of this legislation may also cost approximately \$1,200 from the Income Tax Fund beginning in FY 2027 for assessments of new high school foreign-language teachers as turnover occurs.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(18,400)	\$(1,200)

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 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 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.