Fiscal Note
1st Sub. S.B. 77 (Green)
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.)	$(160,900)	$0	$(160,900)

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	$160,900	$160,900
Total Expenditures	$0	$160,900	$160,900

Enactment of this legislation could cost the State Board of Education $160,900 ongoing from the Income Tax Fund beginning in FY 2027 to administer proficiency assessments to students in grades 9-12 as outlined in the bill.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(160,900)	$(160,900)

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.

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.