



Fiscal Note

S.B. 104

2026 General Session
 School Medication Amendments
 by Plumb, Jen



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(17,100)	\$(17,100)

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, One-time	\$1,600	\$15,500	\$0
Total Expenditures	\$1,600	\$15,500	\$0

Enactment of this Legislation may shift \$3,300 ongoing Income Tax Fund from the State Board of Education to the Department of Health and Human Services beginning in FY 2027 for 40 ongoing hours of staff time. Additionally, this legislation may cost the Department of Health and Human Services one-time from the Income Tax Fund \$1,600 in FY 2026 and \$15,500 in FY 2027 for 200 hours of staff time.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(1,600)	\$(15,500)	\$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 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.