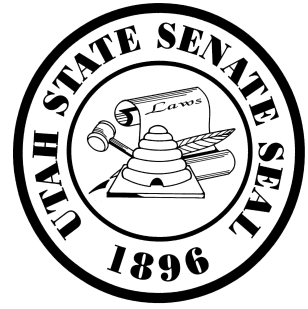




**Fiscal Note**  
**1st Sub. S.B. 107 (Green)**  
 2026 General Session  
 Education Legislation Advisory  
 Commission Amendments  
 by Stratton, Keven J.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(44,200)	\$0	\$(44,200)

**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
General Fund	\$0	\$44,200	\$44,200
Total Expenditures	\$0	\$44,200	\$44,200

Enactment of this legislation could cost the Senate and House of Representatives \$9,600 each, from the General Fund ongoing beginning in FY 2027, for legislator compensation on the new Education Legislation Advisory Commission, assuming six meetings per year. Enactment could also cost the Office of Legislative Research and General Counsel \$25,000 from the General Fund ongoing beginning in FY 2027 for personnel to staff the committee and expense reimbursement; the office indicates it can absorb this cost.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<u>\$0</u>	<u>\$(44,200)</u>	<u>\$(44,200)</u>

**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.