



**Fiscal Note**  
**1st Sub. S.B. 119 (Green)**  
 2026 General Session  
 School and Classroom Amendments  
 by Fillmore, Lincoln



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$178,724,200	\$(64,000,000)	\$114,724,200

**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
Uniform School Fund	\$0	\$(178,857,700)	\$(178,857,700)
Public Education Economic Stabilization Restricted Account	\$0	\$178,857,700	\$178,857,700
Income Tax Fund	\$0	\$133,500	\$133,500
Income Tax Fund, One-time	\$0	\$64,000,000	\$0
Total Expenditures	\$0	\$64,133,500	\$133,500

Enactment of this legislation amends the authorized uses for the ongoing balance in the Public Education Economic Stabilization Restricted Account (Stabilization) for student enrollment growth and the Weighted Pupil Unit (WPU) inflationary adjustment authorized in statute. Enactment of this bill may reduce Uniform School Fund expenditures of \$178,857,700 ongoing by the State Board of Education beginning in FY 2027 to the Minimum School Program and other related programs for student enrollment growth (\$12,505,500) and the 4.2 percent inflationary WPU Value increase of \$191,363,200 and replace these amounts with an appropriation from the Stabilization account.

Further, enactment of this bill may cost the Utah State Board of Education \$133,500 ongoing and \$64,000,000 one-time from the Income Tax Fund beginning in FY 2027 to contract and develop the Open Educational Resources outlined in the bill.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<u>\$0</u>	<u>\$(64,133,500)</u>	<u>\$(133,500)</u>

**Local Government**

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

To the extent a Local Education Agency (LEA) opts to participate in the open educational resources developed by the state as outlined in the bill, an LEA may experience cost savings associated with purchasing fewer curriculum materials. On average, LEAs spend approximately \$3.3 million statewide

on textbooks for each grade. Actual savings will vary depending on LEA and the amount they are able to save using the open educational resources developed by the state.

**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.