



**Fiscal Note**  
**3rd Sub. S.B. 119 (Ivory)**  
 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.) | \$(133,500) | \$(64,000,000) | \$(64,133,500) |

**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     | \$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 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> | <b>\$0</b> | <b>\$(64,133,500)</b> | <b>\$(133,500)</b> |

**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.

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.