



Fiscal Note

S.B. 168

2026 General Session
 School Attendance 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	\$(52,000)	\$(52,000)

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	\$0	\$52,000	\$0
Total Expenditures	\$0	\$52,000	\$0

Enactment of this legislation could cost the State Board of Education \$52,000 one-time from the Income Tax Fund in FY 2027 to implement the required rulemaking, data collection, reporting, and compliance functions outlined in the bill. The agency indicates it can absorb this cost. Additionally, enactment of this legislation could cost the State Board of Education approximately \$6,331 per student per year from the Income Tax Fund, beginning in FY 2027, for each student who remains enrolled beyond their traditional twelfth-grade cohort under the bill's provisions. The aggregate impact is unknown.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(52,000)	\$0

Local Government

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

Enactment of this legislation could cost Local Education Agencies (LEAs) approximately \$3,943 per eligible student annually to provide the services outlined in the bill. Actual costs may vary based on the LEA, the specific needs of each student, and programs or services offered by the LEA.

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.