



Revised Fiscal Note
1st Sub. S.B. 180 (Green)
 2026 General Session
 School Nutrition Amendments - As Amended
 by Escamilla, Luz



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (18,400)	\$ (5,000,000)	\$ (5,018,400)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$5,000,000	\$0
Total Revenues	\$0	\$5,000,000	\$0

Enactment of this legislation assumes \$5,000,000 one-time in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the costs outlined in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund, One-time	\$0	\$5,000,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$5,000,000	\$0
Income Tax Fund	\$0	\$18,400	\$18,400
Total Expenditures	\$0	\$10,018,400	\$18,400

Enactment of this legislation may cost the State Board of Education \$18,400 ongoing from the Income Tax Fund beginning in FY 2027 to implement and maintain changes to state data collection and funding distribution systems. Further, enactment of this bill may cost the State Board of Education \$5,000,000 one-time from the Public Education Economic Stabilization Restricted Account in FY 2027 to support student meals through the school lunch program as outlined in the bill. In future years, the Legislature may appropriate additional one-time funds from the stabilization account to support student meals as outlined in the bill.

This legislation assumes the transfer of \$5,000,000 one-time in FY 2027 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$ (5,018,400)	\$ (18,400)

Local Government

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

Enactment of this legislation may redistribute state funding supporting child nutrition programs among Local Education Agencies (LEAs). State funding comes from revenue generated by the sale of liquor. The FY 2027 base appropriation is \$50.1 million and funds are distributed on a student participation basis. Bill provisions require the State Board of Education to use at least 5%, a total of approximately \$2.5 million, to pay lunch costs for eligible students. The net impact will vary among LEAs based on the current distribution of funding and the distribution resulting from changes made in this legislation.

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.