



Fiscal Note
2nd Sub. S.B. 181 (Salmon)
 2026 General Session
 School Discipline Amendments
 by Escamilla, Luz



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(2,654,600)	\$(2,654,600)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$2,500,000	\$0
Total Revenues	\$0	\$2,500,000	\$0

Enactment of this legislation would appropriate \$2,500,000 one-time from the Public Education Economic Stabilization Restricted Account to the State Board of Education. Appropriations from the Stabilization Restricted Account presume a like deposit into that account from the Income Tax Fund.

Expenditures	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$2,500,000	\$0
Income Tax Fund, One-time	\$0	\$2,654,600	\$149,600
Total Expenditures	\$0	\$5,154,600	\$149,600

This bill appropriates \$2,500,000 one-time in FY 2027 from the Public Education Economic Stabilization Restricted Account to the State Board of Education's seclusion room modification grant as outlined. Appropriations from the Stabilization Restricted Account presume deposits from the Income Tax Fund in a like amount. Enactment of this legislation could cost the State Board of Education \$154,600 one-time in FY 2027 as well as \$149,600 one-time in FY 2028 and FY 2029 from the Income Tax Fund for support staff and rulemaking for the grant program.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(2,654,600)	\$(149,600)

Local Government

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

Enactment of this legislation could increase grant revenue to eligible LEAs in aggregate by up to \$2,500,000 one-time in FY 2027 to address seclusion room issues. Related LEA costs could increase by up to \$9,000,000 one-time in FY 2027 from the grant revenue and matching unrestricted funds for construction and technology expenses.

Enactment of this legislation could also cost LEAs an estimated \$200 per seclusion room one-time between FY 2027 and FY 2029 to document deficiencies, apply for grant funding, and progress reporting. In aggregate, these LEA costs are estimated to be \$200,000 one-time from LEA unrestricted funds between FY 2027 and FY 2029 to oversee modification progress.

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 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.