



Fiscal Note
3rd Sub. S.B. 181 (Ivory)
 2026 General Session
 School Discipline Amendments
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General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(14,500)	\$(14,500)

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, One-time	\$0	\$14,500	\$0
Total Expenditures	\$0	\$14,500	\$0

Enactment of this legislation could cost the State Board of Education \$14,500 one-time in FY 2027 from the Income Tax Fund for staff support and rulemaking.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(14,500)	\$0

Local Government

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

Enactment of this legislation could increase LEA costs by up to \$9,000,000 one-time in FY 2027 from unrestricted funds for construction and technology expenses related to seclusion room upgrades.

Enactment of this legislation could also cost LEAs an estimated \$200 one-time in FY 2027 per seclusion room for mandatory reporting on seclusion room status. In aggregate, these LEA costs are estimated to be \$200,000 one-time in FY 2027 from LEA unrestricted funds.

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 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.