Fiscal Note
S.B. 240
2026 General Session
Higher Education Institutional Governance
by Wilson, Chris H.

General, Income Tax, and Uniform School Funds
JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(294,100)	$0	$(294,100)

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	$294,100	$294,100
Total Expenditures	$0	$294,100	$294,100

Enactment of this legislation could cost the Utah Board of Higher Education $294,100 ongoing from the Income Tax Fund beginning in FY27 to hire an individual who would provide support to institutional Boards of Trustees.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(294,100)	$(294,100)

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

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

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.

2026/02/05 08:57, Lead Analyst: Joseph Fitzgerald, Attorney: Curtis, M.

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.