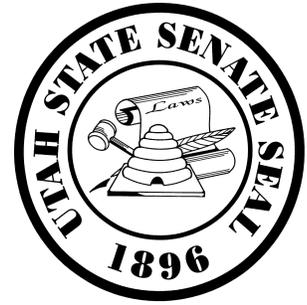




Fiscal Note
1st Sub. S.B. 241 (Green)
 2026 General Session
 Early Literacy
 by Millner, Ann



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (16,000,000)	\$0	\$ (16,000,000)

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	\$0	\$16,000,000	\$16,000,000
Total Expenditures	\$0	\$16,000,000	\$16,000,000

Enactment of this bill transfers \$9,644,300 ongoing beginning in FY 2027 from the Income Tax Fund at the State Board of Education to Local Education Agencies as outlined in the bill. This legislation could cost the State Board of Education \$16,000,000 ongoing from the Income Tax Fund beginning in FY 2027 support local reading interventions in school districts, charter schools, and regional education service agencies as outlined in the bill. The legislation also includes provisions governing retention of students in Kindergarten through Grade 3 when certain conditions are met. Depending on the number of students impacted, this could increase state costs through the Minimum School Program by extending the time a student is enrolled in the public education system. At a minimum, this additional cost would be one Weighted Pupil Unit, or \$4,870 at the current WPU Value.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$0</u>	<u>\$ (16,000,000)</u>	<u>\$ (16,000,000)</u>

Local Government

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

Enactment of this legislation may increase revenue to school districts, charter schools, and Regional Education Service Agencies (RESAs) from state funding currently supporting the Early Literacy Outcomes Improvement program. This may result in an additional \$9.6 million ongoing reallocated from an existing program and \$16.0 million ongoing beginning in FY 2027 for literacy paraprofessionals. The amount to each recipient agency will vary depending on their qualifying factors as outlined in the bill.

1st Sub. S.B. 241 (Green)

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.