



**Fiscal Note**

**S.B. 244**

2026 General Session  
 Cardiac Emergency Response Plans in Schools  
 by Stevenson, Jerry W.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(685,600)	\$0	\$(685,600)

**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	\$685,600	\$685,600
Total Expenditures	\$0	\$685,600	\$685,600

Enactment of this legislation could cost Utah State Board of Education \$670,000 ongoing from the Income Tax Fund in FY 2027 to provide grants to local education agencies, and \$15,600 ongoing from the Income Tax Fund beginning in FY 2027 to oversee grant distribution and review cardiac emergency response plans.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(685,600)	\$(685,600)

**Local Government**

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

Enactment of this legislation could cost Local Education Agencies (LEAs) per-school up to \$6,100 one-time beginning in FY 2027 to purchase automated external defibrillators and certify and train staff. LEAs could receive an aggregate of \$670,000 annually in grants from the state to offset the costs.

**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.