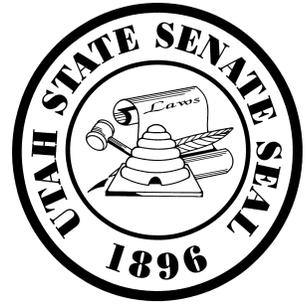




**Fiscal Note**  
**2nd Sub. S.B. 267 (Salmon)**  
 2026 General Session  
 Software in Education Amendments  
 by Cullimore, Kirk A.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,344,200)	\$(49,500)	\$(2,393,700)

**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	\$2,344,200	\$2,344,200
Income Tax Fund, One-time	\$0	\$49,500	\$0
Total Expenditures	\$0	\$2,393,700	\$2,344,200

Enactment of this legislation could cost the State Board of Education \$2,344,200 ongoing beginning in FY 2027 and \$49,500 one-time in FY 2027 from the Income Tax Fund to conduct internal audits and carry out the statewide implementation, oversight, and software compliance activities as outlined in the bill.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(2,393,700)</b>	<b>\$(2,344,200)</b>

**Local Government**

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

To the extent that a Local Education Agency (LEA) adopts new software during the school year, this legislation could cost approximately \$0.13 per student beginning in FY 2027 to provide required written notice to parents.

**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 could result in a small increase in 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.