



Fiscal Note
3rd Sub. S.B. 267 (Ivory)
 2026 General Session
 Software in Education Amendments
 by Cullimore, Kirk A.
 (Fiefia, Doug)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(150,000)	\$(150,000)	\$(300,000)

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	\$150,000	\$150,000
Income Tax Fund, One-time	\$0	\$150,000	\$150,000
Total Expenditures	\$0	\$300,000	\$300,000

Enactment of this legislation could cost the State Board of Education \$150,000 ongoing beginning in FY 2027 and \$150,000 one-time in FY 2027 and FY 2028 from the Income Tax Fund to carry out the statewide implementation, oversight, and software compliance activities as outlined in the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(300,000)	\$(300,000)

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 could result in a small increase in the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

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.