



Fiscal Note

S.B. 271

2026 General Session
High School Activities Governance
by Grover, Keith



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(864,200)	\$864,200	\$0

State Government

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

Revenues	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Total Revenues	\$0	\$0	\$0
Enactment of this legislation likely will not materially impact state revenue.			
Expenditures	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Income Tax Fund	\$0	\$864,200	\$864,200
Income Tax Fund, One-time	\$0	\$(864,200)	\$0
Total Expenditures	\$0	\$0	\$864,200
Enactment of this legislation could cost the Utah State Board of Education \$864,200 ongoing from the Income Tax Fund beginning in Fiscal Year 2028 to conduct audits and compliance reviews, manage investigations, oversee rulemaking and agency operations, support advisory council functions and hearings, facilitate statewide engagement and communications, and prepare reports.			
Net All Funds	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	\$0	\$0	\$(864,200)

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.

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.