



**Fiscal Note**

**S.B. 272**

2026 General Session  
 Transportation Funding Revisions  
 by Balderree, Heidi



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(49,900)	\$19,400	\$(30,500)

**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
Uniform School Fund	\$0	\$49,900	\$49,900
Uniform School Fund, One-time	\$0	\$(33,400)	\$0
General Fund, One-time	\$0	\$14,000	\$0
Total Expenditures	\$0	\$30,500	\$49,900

Enactment of this legislation could cost the State Board of Education, from the Uniform School Fund, \$16,500 one-time in FY 2027 to support the required study, update rules, and provide training, and \$49,900 ongoing beginning in FY 2028 for personnel to administer transportation provisions of this bill. Enactment could also cost the Office of the Legislative Fiscal Analyst \$14,000 one-time from the General Fund in FY 2027 to carry out the required study. This cost can be absorbed.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(30,500)</b>	<b>\$(49,900)</b>

**Local Government**

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

The bill requires that, by July 1, 2028, charter schools be eligible to receive state transportation funding on the same basis as school districts. Assuming current funding, this provision could result in a shift of approximately \$6.5 million from school districts to charter schools.

**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 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.