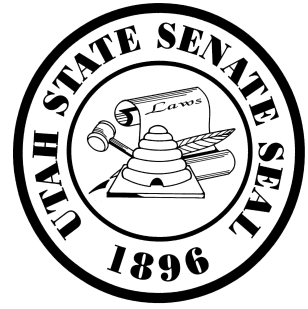




Fiscal Note
1st Sub. S.B. 291 (Green)
 2026 General Session
 Student Transportation Amendments
 by Buss, Emily



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(534,800)	\$(534,800)

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, One-time	\$0	\$534,800	\$0
Total Expenditures	\$0	\$534,800	\$0

Enactment of this legislation appropriates \$500,000 one-time from the Income Tax Fund in FY 2027 for hazardous transportation costs. Enactment could also cost the State Board of Education \$34,800 one-time from the Income Tax Fund in FY 2027 to administer grants for hazardous transportation routes as outlined in the bill.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$(534,800)	\$0

Local Government

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

Enactment of this legislation could increase costs for school districts in 1st–3rd class counties to expand student transportation services for unsafe routes; however, these costs may be offset by the one-time grant appropriation provided in the bill beginning in FY 2027.

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.