



**Fiscal Note**  
**H.B. 161 1st Sub. (Buff)**

2023 General Session  
 Foreign Language Education Funding  
 Amendments - As Amended  
 by Pierucci, C. (Pierucci, Candice.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(3,116,100)	\$0	\$(3,116,100)

**State Government**

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

Revenues	FY 2023	FY 2024	FY 2025
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2023	FY 2024	FY 2025
Income Tax Fund	\$0	\$778,900	\$778,900
Uniform School Fund	\$0	\$2,337,200	\$2,337,200
Total Expenditures	\$0	\$3,116,100	\$3,116,100

Enactment of this bill appropriates to the State Board of Education \$2,337,000 ongoing from the Uniform School Fund in FY 2024 to support the Dual Immersion program and program administration. The bill also appropriates \$778,900 ongoing from the Income Tax Fund beginning in FY 2024 to the University of Utah to support the concurrent enrollment functions outlined in the bill.

The bill contains language authorizing expenditure of \$320,000 from the Education Fund, one-time in FY 2024. However, the Education Fund was renamed the Income Tax Fund by "Income Tax Fund Amendments" (Senate Bill 211, 2022 General Session).

Bill provisions also include the Dual Immersion program in the statutory list of education programs adjusted each year for student enrollment growth and inflationary WPU Value adjustments, due to timing this will first occur in the FY 2025 budget. The amount of growth and inflationary WPU Value adjustments fluctuates each year, assuming amounts used for FY 2024 base funding amounts would have increased by 0.01 percent for enrollment growth and 3.4 percent for the inflationary WPU Value adjustment. Using the current ongoing appropriation of \$5,030,000, the combination of the growth and WPU Value adjustments in FY 2024 would be approximately \$223,000.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	\$0	\$(3,116,100)	\$(3,116,100)

**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.

**Performance Evaluation**

JR1-4-601

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 notes 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 note is not an appropriation. The Legislature decides appropriations separately.