



**Fiscal Note**  
**H.B. 175 2nd Sub. (Gray)**  
 2023 General Session  
 School Fees Amendments  
 by Strong, M. (Strong, Mark.)



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

JR4-4-101

|                            | Ongoing | One-time       | Total          |
|----------------------------|---------|----------------|----------------|
| Net GF/ITF/USF (rev.-exp.) | \$0     | \$(35,000,000) | \$(35,000,000) |

**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, One-time | \$0     | \$35,000,000 | \$0     |
| Total Expenditures        | \$0     | \$35,000,000 | \$0     |

Enactment of this legislation may result in increased one-time expenditures by the State Board of Education in FY24 by \$35,000,000 to supplant LEA fee revenues from the Income Tax Fund.

| Net All Funds | FY 2023 | FY 2024        | FY 2025 |
|---------------|---------|----------------|---------|
|               | \$0     | \$(35,000,000) | \$0     |

**Local Government**

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

Enactment of this legislation prohibits local education agencies (LEAs) from charging certain fees beginning in the 2027-2028 school year. LEAs that currently charge student fees for these purposes may see reduced revenue collections. The revenue impact on each LEA will vary depending on their current fees charged and the number of students paying the fee. The bill provides appropriations for the State Board of Education to make available to LEAs to supplant a portion of revenue loss.

**Individuals & Businesses**

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

Individuals currently paying fees to local education agencies (LEAs) for categories prohibited in this legislation may see a reduction in the amount of fees paid. This amount will vary depending on current LEA fee schedules. Estimates indicate that the total revenue collected from general fees is \$23 million statewide and on average approximately \$75 per student.

**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 does not create a new program or significantly expand an existing program.

**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.