



Fiscal Note

H.B. 215

2023 General Session
Funding for Teacher Salaries and Optional
Education Opportunities
by Pierucci, C.



General, Income Tax, and Uniform School Funds

JR4-4-101

| | Ongoing | One-time | Total |
|----------------------------|-----------------|--------------|-----------------|
| Net GF/ITF/USF (rev.-exp.) | \$(239,451,100) | \$41,448,700 | \$(198,002,400) |

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 | \$42,536,700 | \$42,536,700 |
| Income Tax Fund, One-time | \$51,300 | \$(41,500,000) | \$0 |
| Uniform School Fund | \$0 | \$196,914,400 | \$196,914,400 |
| Total Expenditures | \$51,300 | \$197,951,100 | \$239,451,100 |

Enactment of this legislation may cost the State Board of Education \$239,451,100 ongoing, with a one-time reduction of \$41,500,000 in FY 2024, and \$51,300 one-time in FY 2023 from Income Tax and Uniform School Funds to implement the provisions outlined in this bill. These amounts include \$42.5 million ongoing for student scholarships, \$196.9 million ongoing for the Educator Salary Adjustment increase of \$4,200 plus employer-paid benefits to qualifying educators, and administrative costs at the State Board of Education.

| | FY 2023 | FY 2024 | FY 2025 |
|---------------|------------|-----------------|-----------------|
| Net All Funds | \$(51,300) | \$(197,951,100) | \$(239,451,100) |

Local Government

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.

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.