



Fiscal Note

H.B. 464

2023 General Session
 School Materials Amendments
 by Ivory, K.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(398,400)	\$0	\$(398,400)

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
General Fund	\$0	\$250,000	\$250,000
Income Tax Fund	\$0	\$148,400	\$148,400
Total Expenditures	\$0	\$398,400	\$398,400

Enactment of this bill creates a private right of action and includes an attorney fees and costs provision that impacts the Department of Risk Management by up to \$250,000 per year from the General Fund. Enactment of this bill could also increase costs to the State Board of Education by \$73,400 annually from the Income Tax Fund starting in FY24 to provide Local Education Agency (LEA) trainings, ensure compliance and to lead the state-level reviews of LEA rulings. Additionally, the State Board of Education may be fined as a result of private judicial action which may result in a cost of \$1,000 per case or as high as \$75,000 annually starting in FY24 from the Income Tax Fund.

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$(398,400)	\$(398,400)

Local Government

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

Enactment of this legislation would require LEAs to review materials which are deemed potentially sensitive, and vote on its removal or appropriateness. Costs related to this event are unknown as they may be different with each review. LEAs may also be fined \$500 if a private action is brought against them as permitted by this bill and the LEA does not prevail.

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 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.