



Fiscal Note

S.B. 45

2023 General Session
Statewide Online Education Program
Amendments
by Fillmore, L.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(853,000)	\$0	\$(853,000)

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	\$0	\$853,000	\$853,000
Total Expenditures	\$0	\$853,000	\$853,000

Enactment of this bill may cost the State Board of Education \$853,000 ongoing from the Income Tax Fund beginning in FY 2024 to pay costs associated with program administration and home or private school student access to the Statewide Online Education Program as outlined in the bill. The State Board of Education can absorb the estimated \$5,000 cost to implement the bill within existing ongoing appropriations.

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$(853,000)	\$(853,000)

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.

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.