



**Fiscal Note**  
**S.B. 167**

2023 General Session  
Statewide Online Education Program  
Modifications  
by Cullimore, K.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(176,300)	\$(649,600)	\$(825,900)

**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	\$176,300	\$176,300
Income Tax Fund, One-time	\$649,600	\$0	\$0
Total Expenditures	\$649,600	\$176,300	\$176,300

Enactment of this legislation may cost the State Board of Education \$649,600 one-time in FY 2023 and \$176,300 ongoing beginning in FY 2024 from the Income Tax Fund to implement the provisions of this bill. In addition, provisions in this bill require the Legislature to consider future year enrollment estimates from Statewide Online Education Program (SOEP) providers in funding enrollment growth costs. While the number of students that may be estimated by the providers is unknown, enrollment growth in the program has ranged from 11 percent to 39 percent over the previous four years. Assuming a four year average of 23 percent, this may have increased FY 2024 enrollment growth estimates by approximately \$950,000.

	FY 2023	FY 2024	FY 2025
<b>Net All Funds</b>	<u>\$(649,600)</u>	<u>\$(176,300)</u>	<u>\$(176,300)</u>

**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 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.