



Fiscal Note
S.B. 167 1st Sub. (Green)
 2023 General Session
 Statewide Online Education Program
 Modifications
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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
Net All Funds	<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 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.