



**Fiscal Note**  
**H.B. 29 1st Sub. (Buff)**  
 2024 General Session  
 Sensitive Material Review Amendments  
 by Ivory, K. (Weiler, Todd.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(10,000)	\$0	\$(10,000)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2024	FY 2025	FY 2026
Income Tax Fund	\$0	\$10,000	\$10,000
Total Expenditures	\$0	\$10,000	\$10,000

To the extent that an entity person is sued in court for enforcing sensitive materials requirements, and to the extent that the entity is indemnified by the state, enactment of this legislation could cost the State Risk Management Fund unknown amounts for legal costs, settlements, or damages. The Division of Risk Management estimates a cost of up to \$100,000 per occurrence. Certain of those costs, should they be incurred may be eligible to be paid from the Budgetary Reserve Account.

Enactment of this legislation could cost the Utah Board of Education \$10,000 ongoing from the Income Tax Fund beginning in FY 2025 to review sensitive materials. They have indicated that they can absorb this cost.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(10,000)</b>	<b>\$(10,000)</b>

**Local Government**

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

Inasmuch as LEAs receive requests to review sensitive materials, enactment of this legislation could cost them per occurrence to review the requests. The exact amount is unknown.

**Individuals & Businesses**

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

Enactment of this legislation like will not result in direct expenditures from tax or fee changes to 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.