



**Fiscal Note**  
**H.B. 105 2nd Sub. (Gray)**  
 2024 General Session  
 Educator Expense Modifications  
 by Birkeland, K. (Birkeland, Kera.)



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(8,400,000)	\$(8,400,000)

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Public Education Economic Stabilization Restricted Account	\$0	\$8,400,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$8,400,000</b>	<b>\$0</b>

Enactment of this bill assumes \$8,400,000 one-time of the total \$481,507,900 in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2024	FY 2025	FY 2026
Uniform School Fund, One-time	\$0	\$8,400,000	\$0
Public Education Economic Stabilization Restricted Account	\$0	\$8,400,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$16,800,000</b>	<b>\$0</b>

Enactment of this bill appropriates \$8,400,000 one-time from the Public Education Economic Stabilization Restricted Account to the State Board of Education in FY 2025 to provide funding for teaching supplies and materials.

The bill assumes the transfer of another \$8,400,000 in FY 2025 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(8,400,000)</b>	<b>\$0</b>

**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 could provide up to \$500 in funding to teachers for supplies and materials.

**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.