



Fiscal Note

H.B. 278

2024 General Session
Inmate Education Amendments
by Ballard, M.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(200,000)	\$0	\$(200,000)

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	\$200,000	\$200,000
Total Expenditures	\$0	\$200,000	\$200,000

Enactment of this legislation could cost the four institutions of higher education that provide education to incarcerated individuals a total of \$200,000 ongoing Income Tax Fund beginning in FY 2025 to hire the equivalent of 2 full-time employees, divided evenly among the four institutions. The institutions that provide education to incarcerated individuals are Salt Lake Community College, Snow College, Davis Technical College, and Uintah Basin Technical College.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$0	\$(200,000)	\$(200,000)

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 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.