



# Fiscal Note

## H.B. 498

2024 General Session  
Firearm Safety in Schools  
by Garner, B.



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(66,000)	\$(8,000)	\$(74,000)

### 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
General Fund, One-time	\$0	\$1,600	\$0
Income Tax Fund	\$0	\$66,000	\$66,000
Income Tax Fund, One-time	\$6,400	\$0	\$0
Total Expenditures	\$6,400	\$67,600	\$66,000

Enactment of this legislation may cost the Department of Natural Resources \$1,600 one-time in FY 2025 from the General Fund to implement provisions outlined in the bill. Further, enactment of this bill may cost the State Board of Education \$6,400 one-time in FY 2024 and \$66,000 ongoing beginning in FY 2025 from the Income Tax Fund to provide grants to local education agencies and implement the program as outlined.

Net All Funds	FY 2024	FY 2025	FY 2026
	\$(6,400)	\$(67,600)	\$(66,000)

### Local Government

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

Local education agencies (LEAs) opting to provide a firearms safety course as outlined may experience increased costs of approximately \$22,000 to pay instructors, purchase supplies/classroom materials and provide field trips to a shooting range associated with implementing the program. A participating LEA may receive a grant from the State Board of Education as outlined in the legislation to fully or partially offset the additional cost.

### 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.