Fiscal Note
S.B. 65

2024 General Session
Online Student Funding Amendments by Fillmore, L.


General, Income Tax, and Uniform School Funds

|  | Ongoing | One-time | Total |
| ---: | ---: | ---: | ---: |
| Net GF/ITF/USF (rev.-exp.) | $\$ 0$ | $\$ 0$ | $\$ 0$ |

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 |
| Total Expenditures | \$0 | \$0 | \$0 |
| Enactment of this legislation likely will not materially impact state expenditures. |  |  |  |
|  | FY 2024 | FY 2025 | FY 2026 |
| Net All Funds | \$0 | \$0 | \$0 |

## Local Government

UCA 36-12-13(2)(c)
Enactment of this bill may change allocations among qualifying school districts from the state Capital Outlay Foundation and Capital Outlay Enrollment Growth programs. Estimates indicate a potential reallocation of approximately $\$ 12.0$ million among qualifying school districts using FY 2024 data. The program formula is recalculated each fiscal year, so the actual change for each qualifying school district will vary in FY 2025 based on the number of online students enrolled at implementation.

## 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.

