



Fiscal Note

S.B. 137

2024 General Session
 Teacher Empowerment
 by Fillmore, L.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(5,000)	\$(5,000)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
Public Education Economic Stabilization Restricted Account	\$0	\$10,000,000	\$0
Total Revenues	\$0	\$10,000,000	\$0

Enactment of this bill appropriates \$10,000,000 one-time from the Public Education Economic Stabilization Restricted Account to the account itself. Absent the appropriation, this bill would assume a deposit of \$10,000,000 one-time in FY 2025 from the Uniform School Fund to the Public Education Economic Stabilization Account.

Expenditures	FY 2024	FY 2025	FY 2026
Income Tax Fund, One-time	\$0	\$5,000	\$0
Public Education Economic Stabilization Restricted Account	\$0	\$10,000,000	\$0
Total Expenditures	\$0	\$10,005,000	\$0

Enactment of this bill appropriates \$10,000,000 one-time from the Public Education Economic Stabilization Restricted Account to the account itself in FY 2025. Absent the appropriations language, the bill assumes a transfer of \$10,000,000 one-time from the Uniform School Fund to the Public Education Economic Stabilization Fund and from that fund to the new Litigation Account created by this legislation. Presumably the funds would then be available to pay litigation expenses. Enactment of this legislation could further cost the State School Board of Education \$5,000 from the Income Tax Fund one time in FY 2025 to establish a committee as outlined in the bill. The agency indicates they can absorb this cost.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$0	\$(5,000)	\$0

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.

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.