



Fiscal Note
H.B. 427 2nd Sub. (Gray)
 2023 General Session
 Individual Freedom in Public Education
 by Jimenez, T. (Jimenez, Tim.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(475,000)	\$0	\$(475,000)

State Government

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

Revenues	FY 2023	FY 2024	FY 2025
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2023	FY 2024	FY 2025
Income Tax Fund	\$0	\$475,000	\$475,000
Total Expenditures	\$0	\$475,000	\$475,000

Enactment of this legislation could cost the State Board of Education \$475,000 annually from the Income Tax Fund beginning in FY24 to provide the development of standards, review processes, and active monitoring of the public education system to ensure they are consistent with principles of individual freedom.

	FY 2023	FY 2024	FY 2025
Net All Funds	\$0	\$(475,000)	\$(475,000)

Local Government

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

Enactment of this legislation may result in added personnel time and costs to ensure that all school materials and functions are consistent with the principles outline in this bill. Costs for this are unknown but should be mitigated by overview and coordination with the State Board of Education and State Instructional Materials Commission.

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.