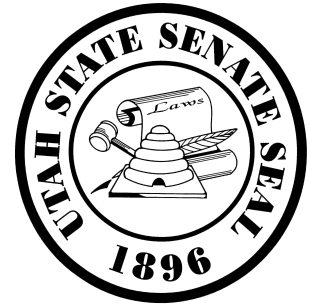




Fiscal Note

S.B. 137

2025 General Session
 Course Choice Empowerment
 by Cullimore, Kirk A.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(6,900)	\$(6,900)

State Government

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

Revenues	FY 2025	FY 2026	FY 2027
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2025	FY 2026	FY 2027
Income Tax Fund, One-time	\$6,900	\$0	\$0
Total Expenditures	\$6,900	\$0	\$0

Enactment of this legislation may lead to a one-time cost of \$6,900 to the Utah State Board of Education (USBE) from the Income Tax Fund in FY 2025. This cost is associated with staff time required to develop and award a contract to a provider. USBE has indicated that this expense can be managed within its existing resources. Additionally, the bill could result in the transfer of \$8,288,500 for the Home and Private School Students program from the Statewide Online Education Program Coordination line item to the Contracted Initiatives and Grants line item in FY 2026. This reallocation aligns with the provisions of the bill, which redirect funding from a public education program. USBE has confirmed that this reallocation can also be absorbed within current resources.

	FY 2025	FY 2026	FY 2027
Net All Funds	\$(6,900)	\$0	\$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.

This bill creates a new program or significantly expands an existing program.
For a list of questions lawmakers might ask to improve accountability for the proposed program,
please see: <https://budget.utah.gov/newprogram>

Notes on Notes

Fiscal explanations 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 explanation is not an appropriation. The Legislature decides appropriations separately.