



Fiscal Note
1st Sub. H.B. 36 (Buff)
 2026 General Session
 Gold Medal Schools Pilot Program
 by Hall, Katy



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(15,000,000)	\$(15,000,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2026	FY 2027	FY 2028
Closing Nonlapsing, One-time	\$0	\$(12,000,000)	\$(9,000,000)
Beginning Nonlapsing, One-time	\$0	\$0	\$12,000,000
Income Tax Fund, One-time	\$0	\$15,000,000	\$0
Total Expenditures	\$0	\$3,000,000	\$3,000,000

Enactment of this legislation could cost the Utah State Board of Education \$15,000,000 one-time from the Income Tax Fund beginning in Fiscal Year 2027 to develop program framework, provide professional development for participating schools, administer the program, and report to the Legislature for the five year pilot program. State funds may be fully offset by a federal grant, Rural Health Transformation Funds, managed by the Department of Health and Human Services, contingent upon allowability, performance, and availability of funds.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(3,000,000)	\$(3,000,000)

Local Government

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

Enactment of this legislation could cost Local Education Agencies per school up to \$4,000 ongoing beginning in Fiscal Year 2027 for program coordinator stipends, supplies, and student awards or incentives.

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 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.