



Fiscal Note
2nd Sub. H.B. 42 (Gray)
 2026 General Session
 School Cybersecurity Amendments
 by Wilcox, Ryan D.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (23,400)	\$ (54,500)	\$ (77,900)

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
Income Tax Fund	\$0	\$23,400	\$23,400
Income Tax Fund, One-time	\$0	\$54,500	\$0
Total Expenditures	\$0	\$77,900	\$23,400

Enactment of this legislation could cost the State Board of Education \$23,400 ongoing from the Income Tax Fund beginning in FY 2027 to provide cybersecurity technical assistance to local education agencies and to support coordination with the Utah Cyber Center and the Utah Education and Technology Network. The bill could also result in one-time costs of \$54,500 from the Income Tax Fund in FY 2027 for updating cybersecurity standards, processes, and training materials.

Net All Funds	FY 2026	FY 2027	FY 2028
	\$0	\$ (77,900)	\$ (23,400)

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.