



Fiscal Note
4th Sub. S.B. 119 (Pumpkin)
 2026 General Session
 School and Classroom Amendments
 by Fillmore, Lincoln



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(12,000,000)	\$(12,000,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$12,000,000	\$0
Total Revenues	\$0	\$12,000,000	\$0

Enactment of this legislation assumes \$12,000,000 one-time in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the costs detailed in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund, One-time	\$0	\$12,000,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$12,000,000	\$0
Total Expenditures	\$0	\$24,000,000	\$0

Enactment of this bill may cost the Utah State Board of Education \$12,000,000 one-time from the Public Education Economic Stabilization Restricted Account beginning in FY 2027 to contract and develop the Open Educational Resources outlined in the bill.

This legislation assumes the transfer of \$12,000,000 one-time in Fiscal Year 2026 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(12,000,000)	\$0

Local Government

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

To the extent a Local Education Agency (LEA) opts to participate in the open educational resources developed by the state as outlined in the bill, an LEA may experience cost savings associated with purchasing fewer curriculum materials. On average, LEAs spend approximately \$3.3 million statewide

on textbooks for each grade. Actual savings will vary depending on LEA and the amount they are able to save using the open educational resources developed by the state.

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 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.