Fiscal Note
1st Sub. S.B. 180 (Green)

2026 General Session
School Nutrition Amendments - As Amended
by Escamilla, Luz

General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(18,400)	$0	$(18,400)

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	$18,400	$18,400
Total Expenditures	$0	$18,400	$18,400

Enactment of this legislation may cost the State Board of Education $18,400 ongoing from the Income Tax Fund beginning in FY 2027 to implement and maintain changes to state data collection and funding distribution systems.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(18,400)	$(18,400)

Local Government

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

Enactment of this legislation may redistribute state funding supporting child nutrition programs among Local Education Agencies (LEAs). State funding comes from revenue generated by the sale of liquor. The FY 2027 base appropriation is $50.1 million and funds are distributed on a student participation basis. Bill provisions require the State Board of Education to use at least 5%, a total of approximately $2.5 million, to pay lunch costs for eligible students. The net impact will vary among LEAs based on the current distribution of funding and the distribution resulting from changes made in this legislation.

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.