



**Fiscal Note**  
**4th Sub. S.B. 189 (Pumpkin)**  
 2026 General Session  
 School District Funding Amendments  
 by Buss, Emily



**General, Income Tax, and Uniform School Funds**

JR4-4-101

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

**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 |
|--------------------|---------|---------|---------|
| Total Expenditures | \$0     | \$0     | \$0     |

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

| Net All Funds | FY 2026 | FY 2027 | FY 2028 |
|---------------|---------|---------|---------|
|               | \$0     | \$0     | \$0     |

**Local Government**

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

Enactment of this legislation requires new districts made from an original district to conduct high growth transition planning and they may opt into a loan program to pool discretionary funding to make loans to a high growth district for acquiring land and facilities as outlined in the bill. The amount may vary for each qualifying district based on the required planning and participation in the loan program.

**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.