

REVISED FISCAL NOTE

S.B. 31

SHORT TITLE: Special Needs Adoption Tax Credit - As Amended

SPONSOR: Harper, W.

2013 GENERAL SESSION

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill reduces revenue to the Education Fund by \$241,000 annually.

STATE BUDGET DETAIL TABLE

	FY 2013	FY 2014	FY 2015
Revenue:			
Education Fund	\$0	(\$241,000)	(\$241,000)
Total Revenue	\$0	(\$241,000)	(\$241,000)
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	(\$241,000)	(\$241,000)
Net Impact, General/Education Funds	\$0	(\$241,000)	(\$241,000)

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

Enactment of this bill likely will not result in direct, measurable costs for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill reduces income tax liability for an estimated 241 filers by \$1,000 per filer per year.

PERFORMANCE NOTE (JR 4-2-404): Not Required