



S.B. 224 CHARITABLE CONTRIBUTION DEDUCTION

Sponsored by Senator Luz Escamilla

A deduction up to \$300 for single filers, or up to \$600 for joint filers, who select the standard deduction and donate to nonprofits in Utah

NONPROFITS NEED HELP TO DO GOOD



74% REPORTED INCREASE IN DEMAND

In Spring 2021, 74% of Utah nonprofits reported an increase in demand for their services². Nonprofit capacity greatly lags demand.



7 OUT OF 10 NONPROFITS IN UTAH REPORT INCOME LESS THAN \$25,000¹

NONPROFITS BY COUNTY

SALT LAKE (SENATORS MCCAY, CULLIMORE, DAVIS, FILLMORE, HARPER, AND ESCAMILLA): 4,991 NONPROFITS

UTAH (SENATORS MCCAY AND BRAMBLE): 1,465 NONPROFITS

WASATCH (SENATOR BRAMBLE): 116 NONPROFITS

WASHINGTON (SENATOR IPSON): 487 NONPROFITS

CACHE (SENATOR WILSON): 389 NONPROFITS

RICH (SENATOR WILSON): 17 NONPROFITS



20% LONGER IN EMERGENCY HOUSING

Utahns experiencing homelessness spent 20% more time in emergency housing in 2020 compared to the three years prior³.

300% INCREASE IN DEMAND FOR FOOD ASSISTANCE

The Utah Food Bank reported a 300% increase in the demand for food assistance at the end 2020⁴. Utah's food insufficiency rate was even worse at the end of 2021⁵.

25% INCREASE IN DOMESTIC VIOLENCE CALLS

In 2020, calls to the Utah Domestic Violence Coalition hotline increased 25%. 82% of the calls law enforcement responded to involved a victim in high danger⁶.

OFFERING A STATE CHARITABLE DEDUCTION EMPOWERS UTAH TAXPAYERS TO DIRECT THEIR GIVING

9 IN 10 TAXPAYERS TAKE THE STANDARD DEDUCTION



Most Utahns don't have a permanent option to receive a charitable deduction⁷.

¹ Utah Economic Council. (2022). Economic Report to the Governor.

² Utah Nonprofits Association. (May 2021). Press Release: Pandemic Impact on Utah Nonprofits include Job Losses and Reduction of Services.

³ Utah Office of Homeless Services. (2021). State of Utah Annual Report on Homelessness.

⁴ Jimenez, L. C., Wigant, H., Coombs, C., & LeBlanc, H. (2021). Buy Produce for Your Neighbor: Supporting Local Agriculture. Outcomes and Impact Quarterly, 1(4), 1-4.

⁵ Food Research and Action Center. (2021). Mapping Food Insufficiency.

⁶ Jacobs, B. (April 2021). Utah saw an increased need for domestic violence services during COVID-19, and it hasn't slowed down.

⁷ IRS. (Sep. 2021). Expanded tax benefits help individuals and businesses give to charity during 2021; deductions up to \$600 available for cash donations by non-itemizers

**Contact: Senator Luz Escamilla (lescamilla@le.utah.gov) Minority Whip, Utah State Legislature
Kate Rubalcava (krubalcava@utahnonprofits.org) Chief Executive Officer, Utah Nonprofits**