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**H.B. 36 1st Sub. (Buff) - Income Tax Additions and Subtractions for Higher  
Education Savings**

**Fiscal Note**

2007 General Session

State of Utah

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**State Impact**

Enactment of this bill is estimated to reduce the Education Fund by \$14,000 annually.

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
	<b><u>Approp.</u></b>	<b><u>Approp.</u></b>	<b><u>Approp.</u></b>	<b><u>Revenue</u></b>	<b><u>Revenue</u></b>	<b><u>Revenue</u></b>
Education Fund	\$0	\$0	\$0	\$0	(\$14,000)	(\$14,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$14,000)</b>	<b>(\$14,000)</b>

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**Individual, Business and/or Local Impact**

Trusts which participate in the Utah Educational Savings Plan program will be allowed a deduction under the proposed statute.

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1/30/2007, 10:39:45 AM, Lead Analyst: Wilko, A.

**Office of the Legislative Fiscal Analyst**