



Fiscal Note
H.B. 170 1st Sub. (Buff)
 2016 General Session
 Medical Care Savings Account Tax Credit
 Repeal
 by Peterson, J. (Henderson, Deidre.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$21,400	\$(21,400)	\$0

State Government

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

Enactment of this bill could increase revenue to the Education Fund by \$21,400 annually beginning in FY 2018 due to the repeal of the medical care savings account credit.

Revenues	FY 2016	FY 2017	FY 2018
Education Fund	\$0	\$21,400	\$21,400
Education Fund, One-Time	\$0	\$(21,400)	\$0
Total Revenues	\$0	\$0	\$21,400

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

Expenditures	FY 2016	FY 2017	FY 2018
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$0	\$21,400
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Local Government

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

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

Individuals & Businesses

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

Enactment of this bill could increase the income tax liability of approximately 125 taxpayers by about \$170 each for a total of approximately \$21,400 statewide.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes 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 note is not an appropriation. The Legislature decides appropriations separately.