



## Fiscal Note

### H.B. 187

2020 General Session  
Employer Tax Credit for Child Care  
by Harrison, S.



#### General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(525,900)	\$500,000	\$(25,900)

#### State Government

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

Revenues	FY 2020	FY 2021	FY 2022
Education Fund	\$0	\$(500,000)	\$(500,000)
Education Fund, One-time	\$0	\$500,000	\$0
Total Revenues	\$0	\$0	\$(500,000)

Enactment of this legislation could reduce revenue to the Education Fund by up to \$500,000 annually in fiscal years 2022 through 2026, after which the credit would be repealed.

Expenditures	FY 2020	FY 2021	FY 2022
General Fund	\$0	\$25,900	\$25,900
Total Expenditures	\$0	\$25,900	\$25,900

Enactment of this legislation could cost the Department of Workforce Services approximately \$25,900 from the General Fund annually through FY 2026, after which the credit would be repealed, for personnel costs associated with administering the new tax credit.

	FY 2020	FY 2021	FY 2022
Net All Funds	\$0	\$(25,900)	\$(525,900)

#### 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 legislation could result in an aggregate reduction in business' income tax liability of up to \$500,000 annually in fiscal years 2022 through 2026, after which the credit would be repealed.

#### Regulatory Impact

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

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

No performance note required for this bill
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**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.