



**Fiscal Note**  
**S.B. 226 1st Sub. (Green)**  
 2020 General Session  
 Tax Credit for Telecommuting  
 by Anderegg, J. (Anderegg, Jacob.)



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(4,953,000)	\$563,000	\$(4,390,000)

**State Government**

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

Revenues	FY 2020	FY 2021	FY 2022
Education Fund	\$0	\$(4,953,000)	\$(4,953,000)
Education Fund, One-time	\$0	\$563,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$(4,390,000)</b>	<b>\$(4,953,000)</b>

Enactment of this bill may reduce revenue to the Education Fund by \$4,390,000 in FY 2021 and \$4,953,000 in FY 2022.

Expenditures	FY 2020	FY 2021	FY 2022
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2020	FY 2021	FY 2022
	\$0	\$(4,390,000)	\$(4,953,000)

**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)(c)

Enactment of this bill may reduce eligible businesses' income tax burden by \$4,390,000 in FY 2021 and \$4,953,000 in FY 2022.

**Regulatory Impact**

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

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

**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.