



# Fiscal Note

## H.B. 83

2023 General Session  
Tax Credit for Educator Expenses  
by Birkeland, K.



### General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(28,200,000)	\$450,000	\$(27,750,000)

### State Government

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

Revenues	FY 2023	FY 2024	FY 2025
Income Tax Fund	\$0	\$(28,200,000)	\$(28,200,000)
Income Tax Fund, One-time	\$0	\$450,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$(27,750,000)</b>	<b>\$(28,200,000)</b>

Enactment of this bill could decrease revenues to the Income Tax Fund by \$27.8 million in FY 2024 and \$28.2 million in FY 2025 as a result of the credit authorized in the legislation.

Expenditures	FY 2023	FY 2024	FY 2025
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2023	FY 2024	FY 2025
	\$0	\$(27,750,000)	\$(28,200,000)

### 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)

An estimated 60,000 educators may be eligible to claim a nonrefundable tax credit equal to the amount spent on out-of-pocket classroom expenses, not to exceed \$500.

### 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 Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

**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.