



Fiscal Note
H.B. 153 2nd Sub. (Gray)
 2024 General Session
 Child Care Revisions
 by Pulsipher, S. (Pulsipher, Susan.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(4,723,600)	\$4,696,100	\$(27,500)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
Income Tax Fund	\$0	\$(4,700,000)	\$(4,700,000)
Income Tax Fund, One-time	\$0	\$4,700,000	\$0
Dedicated Credits Revenue	\$8,800	\$53,300	\$53,300
Total Revenues	\$8,800	\$53,300	\$(4,646,700)

Enactment of this bill may reduce revenues to the Income Tax Fund by \$4.7 million beginning in FY 2026 as a result of the additional credits authorized in the bill.

Enactment of this legislation could also increase Dedicated Credits to the Department of Health and Human Services by \$8,800 in FY 2024 and \$53,300 ongoing beginning in FY 2025 as a result of background checks.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$23,600	\$23,600
General Fund, One-time	\$3,900	\$0	\$0
Dedicated Credits Revenue	\$8,300	\$53,300	\$53,300
Total Expenditures	\$12,200	\$76,900	\$76,900

Enactment of this legislation could cost the Department of Health and Human Services from the General Fund \$3,900 one-time in FY 2024 and \$23,600 ongoing beginning in FY 2025 for staff support. It will also cost the Department of Health and Human Services and the Department of Public Safety from Dedicated Credits \$8,800 in FY 2024, and \$53,300 ongoing beginning in FY 2025 for background checks distributed as follows: \$32,000 ongoing beginning in FY 2025 and \$5,300 one-time in FY 2024 to the Department of Public Safety and \$21,300 ongoing in FY 2025 and \$3,000 one-time in FY 2024 to the Department of Health and Human Services for background checks.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$(3,400)	\$(23,600)	\$(4,723,600)

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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)(c)

Enactment of this legislation could result in an estimated 11,100 individuals experiencing tax savings of \$423 on average beginning in tax year 2025 as a result of the additional ages authorized in the bill. Aggregate savings could be approximately \$4.7 million beginning in FY 2026. Approximately 1,000 individuals could pay \$53,300 in aggregate for background checks.

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.