



**Fiscal Note**  
**H.B. 153 1st Sub. (Buff)**  
 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.)	\$(4,700,000)	\$4,700,000	\$0

**State Government**

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

Revenues	FY 2024	FY 2025	FY 2026
Income Tax Fund	\$0	\$(1,551,000)	\$(1,551,000)
Income Tax Fund, One-time	\$0	\$1,551,000	\$0
Uniform School Fund	\$0	\$(3,149,000)	\$(3,149,000)
Uniform School Fund, One-time	\$0	\$3,149,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(4,700,000)</b>

Enactment of this bill may reduce revenues to the Income Tax and Uniform School Funds by \$4,700,000 ongoing, in aggregate, beginning in FY 2026 as a result of the additional credits authorized in the legislation.

Expenditures	FY 2024	FY 2025	FY 2026
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Net All Funds	FY 2024	FY 2025	FY 2026
	\$0	\$0	\$(4,700,000)

**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 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.

**Regulatory Impact**

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

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

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.