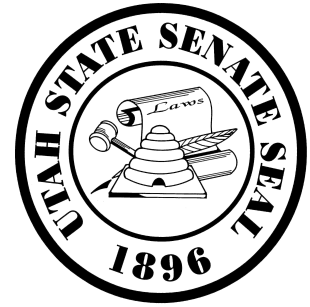




# Fiscal Note

## H.B. 547

2025 General Session  
Diaper Program Amendments  
by Dominguez, Rosalba



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(4,000)	\$(21,500)	\$(25,500)

### State Government

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

Revenues	FY 2025	FY 2026	FY 2027
New Account Created By Bill (FN Only)	\$0	\$30,000	\$30,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>

Enactment of this legislation creates a Diapering Supplies Fund and allows taxpayers to designate contributions to the fund on individual income tax returns. Assuming that individuals contribute a total of \$30,000 annually, revenue to the Diapering Supplies Fund (transferred to the Department of Health and Human Services) would be \$30,000 ongoing beginning in FY 2026.

Expenditures	FY 2025	FY 2026	FY 2027
General Fund	\$0	\$4,000	\$4,000
General Fund, One-time	\$17,600	\$0	\$0
Income Tax Fund, One-time	\$3,900	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$30,000	\$30,000
<b>Total Expenditures</b>	<b>\$21,500</b>	<b>\$34,000</b>	<b>\$34,000</b>

Enactment of this legislation could cost the Tax Commission \$3,900 from the Income Tax Fund one-time in FY 2025 for system changes. Enactment of this legislation could also cost the Division of Finance from the General Fund \$800 one-time in FY 2025 to create, and \$1,800 ongoing beginning in FY 2026 to maintain, the new restricted account. Finally, enactment of this legislation could cost the Department of Health and Human Services \$2,200 ongoing and \$16,800 one-time from the General Fund and \$30,000 from the fund created by the legislation in FY 2026 for rule development, administering the fund and the grant program. The agency has indicated that they can absorb the \$2,200 ongoing cost.

	FY 2025	FY 2026	FY 2027
<b>Net All Funds</b>	<b>\$(21,500)</b>	<b>\$(4,000)</b>	<b>\$(4,000)</b>

### 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 1,500 individuals may contribute an average of \$20 to the Diapering Supplies Fund authorized in the legislation for aggregate donations of \$30,000 annually.

**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 explanations 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 explanation is not an appropriation. The Legislature decides appropriations separately.