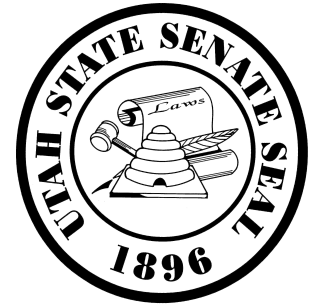




Fiscal Note
1st Sub. S.B. 151 (Green)
 2025 General Session
 Income Tax Contributions Amendments
 by Ipson, Don L.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(1,800)	\$(4,700)	\$(6,500)

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
Total Revenues	\$0	\$30,000	\$30,000

Enactment of this legislation may increase revenue to the newly created Statewide Hunger Relief Fund by an estimated \$30,000 annually beginning in FY 2026 to be disbursed to the Utah Food Bank.

Expenditures	FY 2025	FY 2026	FY 2027
General Fund	\$0	\$1,800	\$1,800
General Fund, One-time	\$800	\$0	\$0
Income Tax Fund, One-time	\$3,900	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$30,000	\$30,000
Total Expenditures	\$4,700	\$31,800	\$31,800

Enactment of this legislation could result in the Tax Commission passing through \$30,000 annually from the newly created Statewide Hunger Relief Fund to the Utah Food Bank. Enactment of this legislation could cost the Division of Finance, from the General Fund, an estimated \$800 one-time in FY 2025 and \$1,800 ongoing beginning in FY 2026 to create and maintain the new Statewide Hunger Relief Fund. Enactment of this legislation could also result in changes to the State's tax systems, forms, instructions, training and processes costing the Tax Commission \$3,900 one-time from the Income Tax Fund in FY 2025.

	FY 2025	FY 2026	FY 2027
Net All Funds	\$(4,700)	\$(1,800)	\$(1,800)

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 may increase voluntary contributions on income tax returns. An estimated 1,500 individuals may contribute an average of \$20 for an aggregate \$30,000 in contributions annually to the newly created Statewide Hunger Relief Fund; actual impacts may vary.

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.