Fiscal Note
1st Sub. H.B. 148 (Buff)
2026 General Session
Tax Return Donation Amendments
by MacPherson, Matt

General, Income Tax, and Uniform School Funds
JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(12,900)	$(4,800)	$(17,700)

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
New Account Created By Bill (FN Only)	$0	$30,000	$30,000
Total Revenues	$0	$30,000	$30,000

Assuming that individuals designate contributions of $30,000 annually, revenue to the newly created School Meals Debt Relief Fund could be $30,000 ongoing beginning in FY 2027.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
General Fund	$0	$1,900	$1,900
General Fund, One-time	$900	$0	$0
New Account Created By Bill (FN Only)	$0	$30,000	$30,000
Income Tax Fund	$0	$11,000	$11,000
Income Tax Fund, One-time	$0	$3,900	$0
Total Expenditures	$900	$46,800	$42,900

Enactment of this legislation could cost the Tax Commission $3,900 one-time in FY 2027 from the Income Tax Fund for system changes. Enactment of this legislation could also cost the State Board of Education $11,000 annually from the Income Tax Fund and $30,000 annually from the School Meals Debt Relief Fund beginning in FY 2027 to collect and administer the data and distribute the funds. Enactment of this legislation could also cost the Department of Government Operations $1,900 ongoing beginning in FY 2027 and $900 one-time in FY 2026 from the General Fund to set up and maintain the new fund.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(900)	$(16,800)	$(12,900)

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

Enactment of this legislation could generate $30,000 annually to be distributed to local education agencies from the newly created School Meals Debt Relief Fund.

Individuals & Businesses

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

An estimated 1,500 individuals may contribute an average of $20 to the School Meals Debt Relief Fund, for an aggregate amount of $30,000.

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.