



Fiscal Note

H.B. 159

2026 General Session
 First Responder Volunteer Tax Credit
 by Monson, Logan



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,000,000)	\$(3,900)	\$(2,003,900)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$(2,000,000)	\$(2,000,000)
Total Revenues	\$0	\$(2,000,000)	\$(2,000,000)

Enactment of this legislation may decrease Income Tax Fund revenue by an estimated \$2,000,000 annually beginning in FY 2027 as a result of the tax credit authorized in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Income Tax Fund, One-time	\$0	\$3,900	\$0
Total Expenditures	\$0	\$3,900	\$0

Enactment of this legislation could cost the Tax Commission \$3,900 one-time from the Income Tax Fund in FY 2027 for system changes.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(2,003,900)	\$(2,000,000)

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 would provide a nonrefundable individual income tax credit for first responder volunteers of either \$250 or \$500, depending on hours of first responder volunteer work performed within the state. An estimated 6,000 first responder volunteers may qualify for an average \$333 tax credit, for an aggregate total of \$2,000,000 beginning in FY 2027.

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 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.