



Fiscal Note
2nd Sub. H.B. 190 (Gray)
 2026 General Session
 Child Care Business Tax Credit
 by Thompson, Jason E.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(2,900,000)	\$300,000	\$(2,600,000)

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$(2,900,000)	\$(2,900,000)
Income Tax Fund, One-time	\$0	\$300,000	\$0
Total Revenues	\$0	\$(2,600,000)	\$(2,900,000)

Enactment of this bill may decrease Income Tax Fund revenue by \$2.6 million in FY 2027 and \$2.9 million in FY 2028 as a result of the expanded credit.

Expenditures	FY 2026	FY 2027	FY 2028
Total Expenditures	\$0	\$0	\$0

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

	FY 2026	FY 2027	FY 2028
Net All Funds	\$0	\$(2,600,000)	\$(2,900,000)

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 bill may decrease total income tax liability for qualified taxpayers by \$2.6 million in FY 2027 and \$2.9 million in FY 2028.

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.