



**Fiscal Note**  
**1st Sub. H.B. 525 (Buff)**  
 2026 General Session  
 Child Care Pilot Program Amendments  
 by Matthews, Ashlee



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(153,500)	\$(3,215,300)	\$(3,368,800)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
New Account Created By Bill (FN Only), One-time	\$0	\$3,000,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>

Enactment of this legislation would increase revenues \$3,000,000 one-time to the Child Care Center Employee Subsidy Restricted Account.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$153,500	\$153,500
General Fund, One-time	\$214,400	\$3,000,900	\$0
New Account Created By Bill (FN Only), One-time	\$0	\$3,000,000	\$0
<b>Total Expenditures</b>	<b>\$214,400</b>	<b>\$6,154,400</b>	<b>\$153,500</b>

Enactment of this bill could cost the Department of Workforce Services \$151,600 ongoing General Fund in FY 2027 for personnel costs to manage the pilot program, \$3,000,000 one-time in FY 2027 for pass-through funds for the child care subsidy benefit, and \$214,400 one-time in FY 2026 for system programming costs.

Enactment of this legislation could cost the Division of Finance from the General Fund \$900 one-time in FY 2026 and \$1,900 ongoing in FY 2027 to create and maintain the new Child Care Center Employee Subsidy Restricted Account.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$(214,400)</b>	<b>\$(3,154,400)</b>	<b>\$(153,500)</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)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**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 creates a new program or significantly expands an existing program.  
For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

**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.