



**Fiscal Note**

**S.B. 214**

2026 General Session  
 Home-based Childcare Solutions  
 by Escamilla, Luz



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(15,500)	\$(2,530,000)	\$(2,545,500)

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$4,000	\$4,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>

Enactment of this bill could increase state revenues through an increase of an estimated \$4,000 of dedicated credits to the Department of Health and Human Services beginning in FY 2027 for an increase in background checks for participants in the home-based child care capacity expansion grant program.

Expenditures	FY 2026	FY 2027	FY 2028
Dedicated Credits Revenue	\$0	\$4,000	\$4,000
General Fund	\$0	\$15,500	\$15,500
General Fund, One-time	\$0	\$2,530,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$2,549,500</b>	<b>\$19,500</b>

Enactment of this bill could cost the Department of Health and Human Services \$4,000 ongoing in dedicated credits for an increase in background checks for participants in the home-based child care capacity expansion grant program in FY 2027. Additionally, enactment of this bill could cost the Department of Health and Human Services \$15,500 ongoing from the the General Fund for personnel costs to process licenses annually, beginning in FY 2027.

Enactment of this bill appropriates \$2,300,000 one-time from the General Fund to the Child Care Assistance Program in FY 2027 for grants for the Home-based Child Care Capacity Expansion Grant Program. Additionally, enactment of this bill could cost the Department of Workforce Services \$230,000 one-time from the General Fund to administer and manage the Home-based Child Care Capacity Expansion Grant Program.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(2,545,500)</b>	<b>\$(15,500)</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 will require home-based providers to complete a background check as part of their registration at a cost of \$20 per provider. The aggregate impact is estimated to be about \$4,000 annually.

**Regulatory Impact**

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

Enactment of this legislation could result in a small increase in 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.