



**Fiscal Note**

**S.B. 279**

2026 General Session  
 State Homeless Campus Neighbor Tax  
 Credit  
 by Escamilla, Luz



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

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(3,825,000)	\$3,825,000	\$0

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
Income Tax Fund	\$0	\$(3,825,000)	\$(3,825,000)
Income Tax Fund, One-time	\$0	\$3,825,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(3,825,000)</b>

Enactment of this legislation could reduce Income Tax Fund revenues by \$3,825,000 annually beginning in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
Income Tax Fund, One-time	\$0	\$0	\$15,500
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500</b>

Enactment of this legislation could cost the Tax Commission \$15,500 from the Income Tax one-time in FY 2028 for system updates and testing.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(3,840,500)</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 may reduce income tax liability to businesses and individuals that own property located within a one-mile radius of a homeless services campus by an estimated \$3,825,000 annually beginning in FY 2028. These taxpayers may be eligible to claim a homeless campus neighbor income tax credit equal to 50% of the amount of property taxes stated on the tax notice.

**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.