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# Vote NO on HB 101

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## HB 101 – Tax Credits for Employing a Homeless Person Chief Sponsor: Brian King

HB 101 would offer a nonrefundable corporate and individual income tax credit for employing a homeless person.

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- **Broaden the base, lower the rate.** In order to create the most healthy, vibrant economy possible, Utah should broaden the tax base and lower the rate. HB 101 narrows the tax base, which will inevitably mean higher rates.
- **A more effective means to help.** Social policy should be done through the appropriations process, not through the tax code.
- **What's the ultimate goal?** Utah enacted significant tax reforms a few years ago by putting into place a single tax rate. That was a good start towards a flatter, fairer tax. This tax credit, along with others proposed this session, moves away from that goal.
- **This credit is overly generous.** Giving a \$1,000 tax credit to employ someone part time for just six months means Utah will have less revenue to pay for education.
- **This tax credit will not grow Utah's economy.** Tax credits can sometimes be justified if they will stimulate new economic activity. No companies or investors will migrate to Utah for the opportunity to claim this credit.