



## FISCAL NOTE

### Senate Bill 245

Committee: Healthcare

Sponsor: Senator Dan Roberts

Analyst: Tiffany Weaver

Date: 02/09/2026

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**Senate Bill 245** as introduced would reduce potential income tax receipts to the Education Trust Fund by an estimated average of \$1.5 million annually, beginning in fiscal year 2028 and each year thereafter, by allowing an income tax deduction for certain qualified health care sharing expenses for members of a health care sharing ministry.