



FISCAL NOTE

Senate Bill 245

Committee: Finance and Taxation Education Sponsor: Senator Dan Roberts

Analyst: Tiffany Weaver Date: 03/04/2026

Senate Bill 245 as reported by the Committee on Finance and Taxation Education 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 ending in fiscal year 2030, by allowing an income tax deduction for certain qualified health care sharing expenses for members of a health care sharing ministry.