

A VILLAGE WITHOUT KINDNESS

A Story About How Eliminating Kindness Coins is Really Bad for Kids

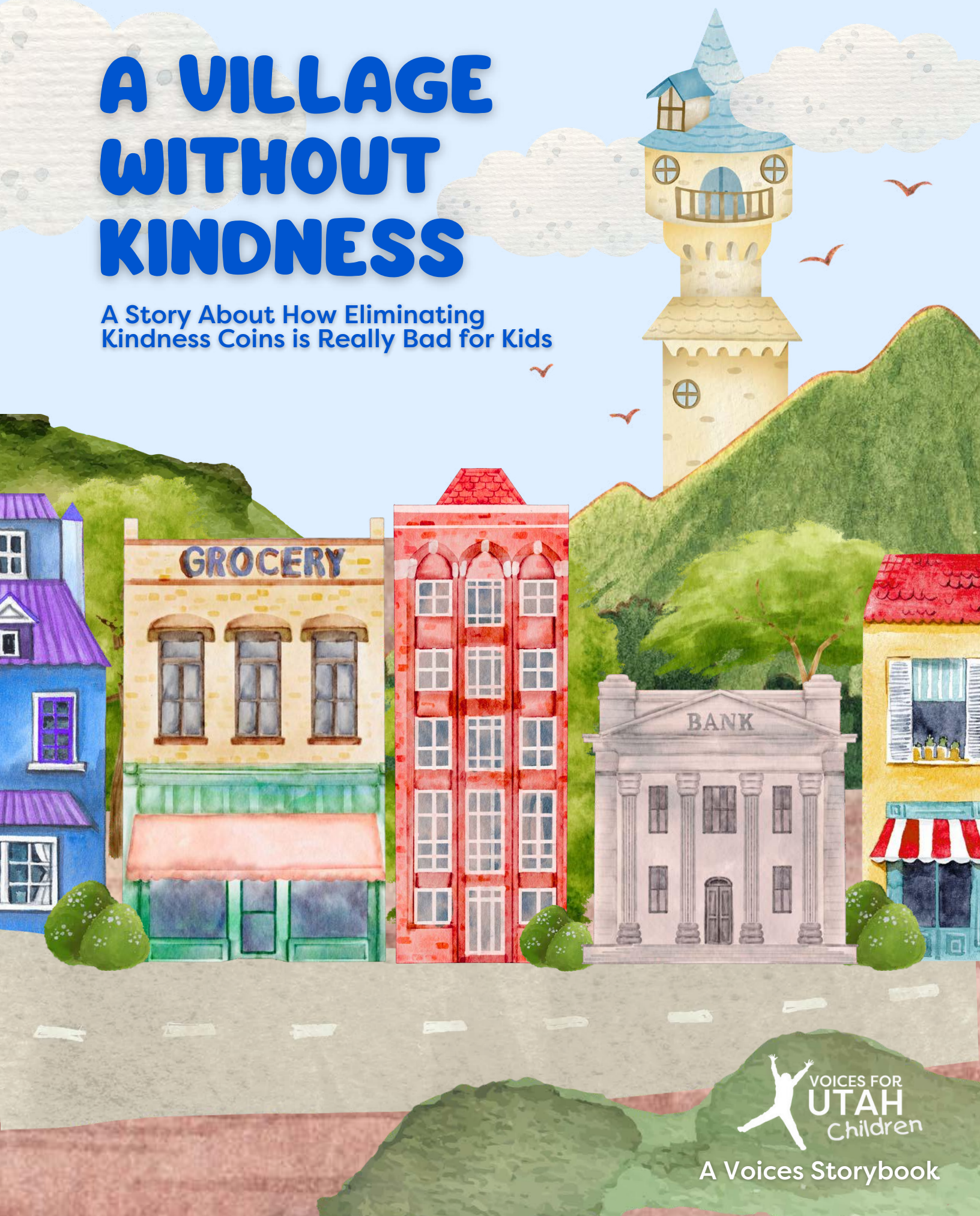


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Acknowledgments



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How to Read This Book

This is not your typical policy report.

Utah's income tax cuts and the real cost behind them are a complex issue. So we've explained this information through a storybook. Tax policy may be boring, but it affects every family, classroom, and community. Everyone needs - and deserves - to understand what's at stake.

Each Section Has Two Parts



1 A simple story (inspired by a children's book) to help make sense of what's happening in Utah.



2 A real-world explanation of the policy choices, trends, and consequences behind the story.

Note that some sections of the story are longer than others. To get the full experience, we encourage you read the storyline first then dive into the accompanying policy explanation pages.

And Why it Matters

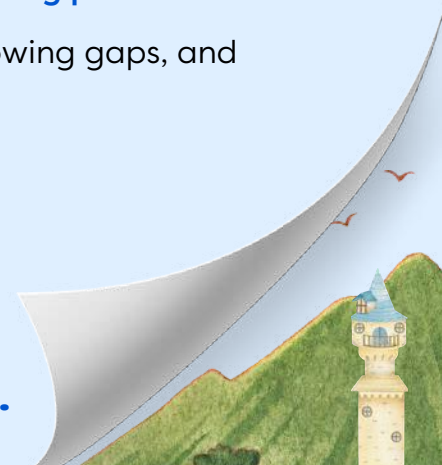
What's in this book?

Utah's State Legislature has steadily chipped away at the income tax - and their ultimate goal is to eliminate it entirely. Here's why that's a problem:

- **Income tax cuts mostly benefit the wealthiest Utahns and big corporations.**
- **Public schools, healthcare, and family services rely on income tax revenue.**
- **If the income tax disappears, the gap must be filled with other taxes or service cuts.**
- **Lawmakers are already laying the groundwork to weaken funding protections.**

This report shares two stories: one about shrinking support and growing gaps, and another about what's possible when communities come together.

**So turn the page,
and step into the village of Utahopia....**





Long ago, the people of Utahopia made a Great Promise: everyone would work together and share their Kindness Coins, so that no matter how big or small a family's coin pouch, every child would have what they needed to grow, learn, and dream.





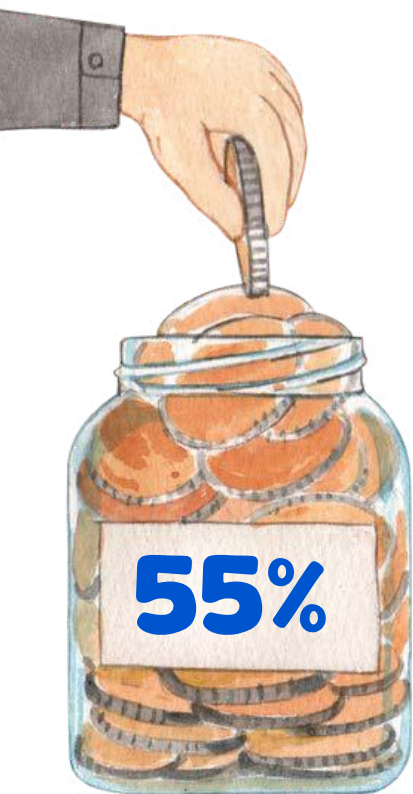
The villagers built the Promise Fund, a special chest filled with the shared Kindness Coins. It paid for teachers, school lunches, libraries, playgrounds, and special care when life got tough.

Watching over the land were the Promise Guardians, chosen by the villagers to make sure their coins kept the village a bright and happy place.



Income Tax Explained

Funding Things that Matter



In Utah, income tax accounts for about 55% of state revenue.

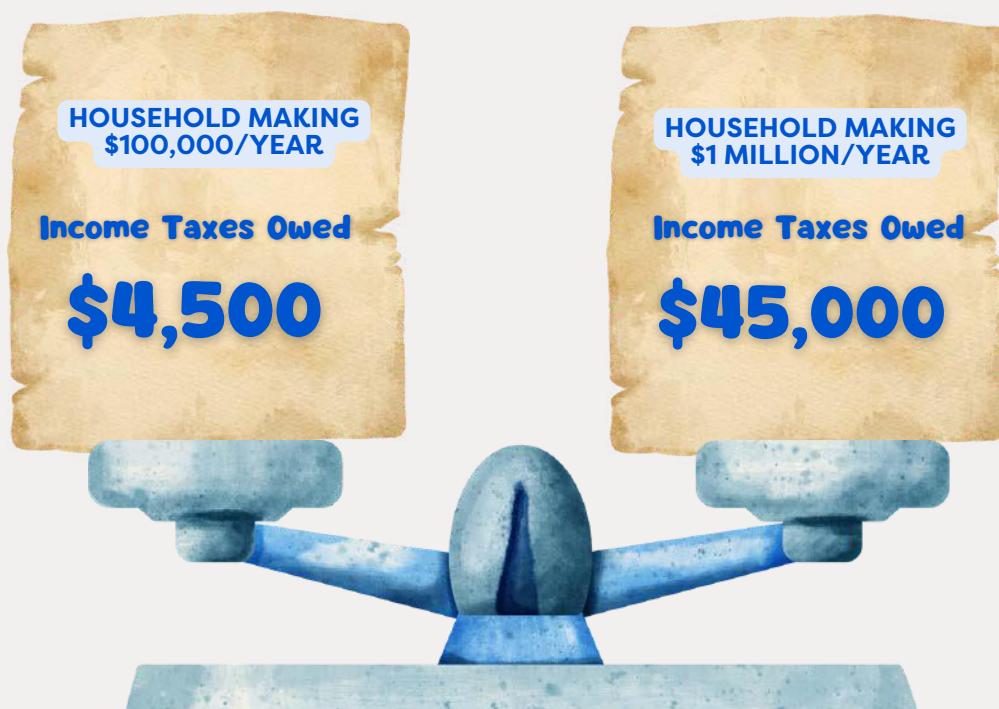
Income tax funding is constitutionally dedicated to K-12 public education, higher education, and services for children and people with disabilities.

How much income tax a family pays, depends on how much money they make (see illustration below).

Income tax is considered a “progressive,” or more fair, tax.

This makes income tax potentially a very fair form of taxation: people pay more if they make more, and pay less if they make less.

The idea is that every household pays the same share of their income in taxes. For example, both a \$100,000 and a \$1 million household pay a 4.5% income tax rate, contributing based on their income.



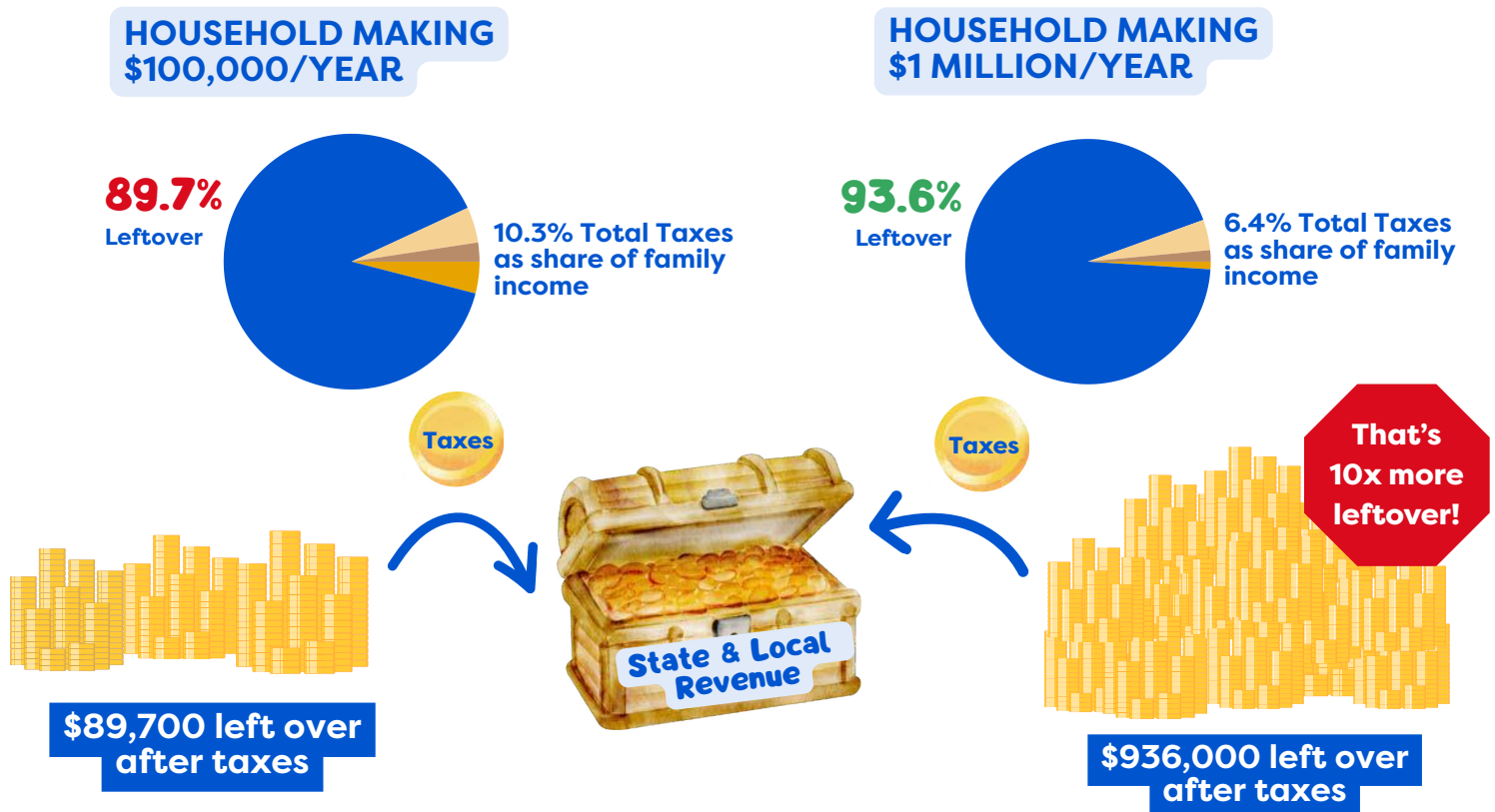
However, when you look at all the different taxes Utahns pay - income tax, property tax, sales tax and fees - the people who make less, actually pay a greater share of their money in taxes overall.

Other taxes are “regressive,” or less fair.

That’s because sales and property taxes make a bigger impact on the budgets of people who earn less. Overall, wealthy Utahns pay a smaller share, and still have money left for life’s luxuries.

Who Really Pays a Higher Tax Rate?

A family that earns \$100,000 gets to keep only 90% of their money after taxes. In contrast, a family that makes \$1 million gets to keep 94% of their money. This means that families who could use money the most end up paying a bigger portion of their earnings in taxes.



Key Terms

Progressive Tax

A tax where people with higher incomes pay a larger share of their income. It’s based on the idea that those who earn more can afford to contribute more.

Regressive Tax

A tax that takes a larger share of income from people with lower incomes. This happens when everyone pays the same rate or amount, regardless of how much they earn.

High on a hill lived the Hilltoppers, a small group of wealthy villagers with more Kindness Coins than they could ever use. Behind golden gates, they kept to themselves, sending their children to shiny castle schools.



The Hilltoppers had agreed to The Great Promise, too, and shared their Kindness Coins like everyone else. But as their riches grew, some Hilltoppers no longer felt like sharing.

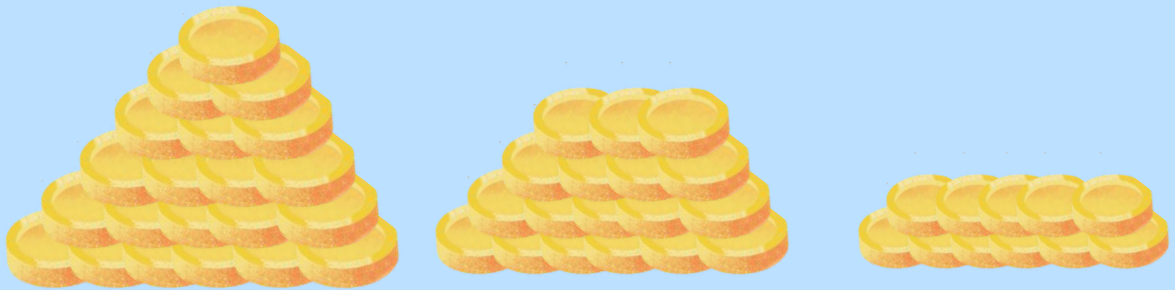
They whispered to the Promise Guardians:
"What if we shared less, and kept more
for ourselves?"



Some Guardians stood up for the Great Promise. But others listened to the Hilltoppers' whispers.

"No need to collect so many of our Kindness Coins anymore," they told the Promise Guardians. "Let's have everyone keep more of their own coins!"

"That would be very generous of us," the Guardians agreed. So they began to shrink the Promise Fund, and each year, there were fewer coins to share.



Regular villagers kept just a handful of their coins, while the Hilltoppers kept piles and piles for themselves.

Some Promise Guardians ended up with extra piles, too.



Tax Cuts That Favor the Wealthy

Kindness Coins for a Few, Not for All



Since 2018, the Utah Legislature has cut the state income tax rate five times, reducing the rate from 5% to 4.5%.

This chart shows who benefits most from these tax cuts, annually based on income.

Bottom 20%	Lower-mid 20%	Middle 20%	Upper-mid 20%	Top 6-20%	Top 2-5%	Top 1%
Up to \$36,000	\$36,600 - \$63,100	\$63,100 - \$103,200	\$103,200 - \$156,200	\$156,200 - \$323,200	\$323,200 - \$882,100	\$882,100 +
\$117 Tax Cut	\$222 Tax Cut	\$347 Tax Cut	\$562 Tax Cut	\$912 Tax Cut	\$1,998 Tax Cut	\$19,290 Tax Cut

Corporate Income Tax Cuts

At the same time, the Legislature has cut the corporate income tax rate too. Utah now has one of the lowest corporate income tax rates in the country.

Utah's 4.5% corporate income tax saves in-state businesses \$5 billion each year, but out-of-state businesses save a whopping \$83 billion annually.

The impact of income tax cuts are lop-sided: the richest people and the biggest companies almost always benefit most.



Key Terms

Corporate Income Tax

A tax that businesses pay on their profits.



Years of income tax cuts overwhelmingly benefit out-of-state corporations.

Less than 6% of the tax savings go to local Utah businesses.

Most of the savings (94%!) go to out-of-state corporations.



Out of State Businesses

\$83 billion annual tax savings

4.5%

corporate income tax

Utah Businesses

\$5 billion annual tax savings

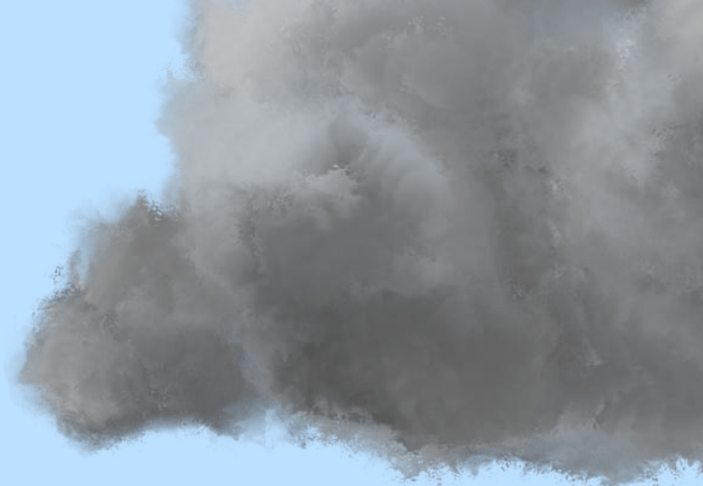
Utah businesses get just a slice, while everyone else gets the bread & butter!



A large, dark, stormy cloud is positioned at the top of the page, with numerous diagonal lines representing rain falling across the entire scene. Below the cloud, a large, dark, jagged mountain range dominates the middle ground. At the bottom of the page, a row of five colorful houses is visible, partially obscured by dark, silhouetted trees. The houses are white, grey, blue, purple, and brown, each with distinct window and door shapes.

Pretty soon, the Promise Fund began to run low.

And slowly, the bright places in Utahopia began to grow dim.



The schools had fewer teachers, crowded classrooms, and broken playgrounds.

Libraries shut down, the hospitals struggled, and parents could not find safe places for their children to learn and play. The sun seemed dimmer, and joy faded from the village.

The villagers went to the Promise Guardians for help. The most powerful Guardians told them, "We do have a lot of Kindness Coins, but we really must keep those safe in the Capitol Tower...for a rainy day."



The Real Cost of Cuts

Weaker Schools, Services, & Communities

Tax cuts have real consequences.

Because income tax in Utah is dedicated to schools and programs that support kids, income tax cuts hurt schools and kids. As income tax collections go down, the state can barely keep up with the basic needs of our public school system, and the programs that kids really need. Forget about keeping up with growth, or making improvements!

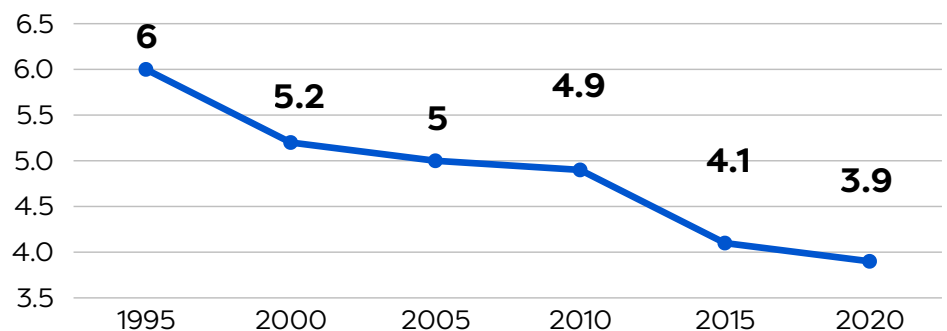
This is particularly bad news for our public schools. Utah already spends too little on children's education. Tax cuts mean even less support available for students statewide.

Utah consistently ranks last in the nation for per-pupil education spending. Its overall investment in education has reached historic lows.

Who spends the least on students?

- 49. Arizona
- 47. Mississippi
- 48. Oklahoma
- 49. Arizona
- 50. Idaho
- 51. Utah**

% of Income Utahns Pay to Support Education



Over the last 25 years, the portion of Utah's income dedicated to education has dropped from \$6 out of every \$100 earned to just \$3.90.

Key Terms

Per-Pupil Spending

Refers to the average amount of money spent on each student in the education system within a specific period, usually a fiscal year. It's a common measure used to compare education funding across different regions or countries.

Education Funding Effort

A metric that compares the investment in education relative to the state's total personal income. It reflects the percentage of a state's wealth dedicated to funding K-12 education, providing insight into the state's prioritization of education relative to its economic capacity.

As less tax money is collected, our state budget shrinks in relation to our needs. This doesn't just hurt schools.

Utah's budget "shortfalls" have led to cuts critical public services like domestic violence shelters, sexual assault services and mental health treatment.

There is no real "budget shortfall" in Utah. Our leaders are creating these shortfalls by ignoring the priorities of the public. Without pointless tax cuts for the rich, there would be more funding for what everyday Utahns care about.



\$1.4 Billion

Legislative tax cuts have resulted in a total annual loss of \$1.4 billion in revenue.

Just imagine what we could do if that thrown-away money was reinvested back into our communities instead!



\$80M

Help for everyone on disability services waitlist



\$38M

A nurse in every K-12 school



\$167M

Free school lunch for students



\$102M

Enough school psychologists to support all kids



\$88M

Double the kids in the Head Start & State Preschool



\$116M

Meaningful Child Tax Credit for families



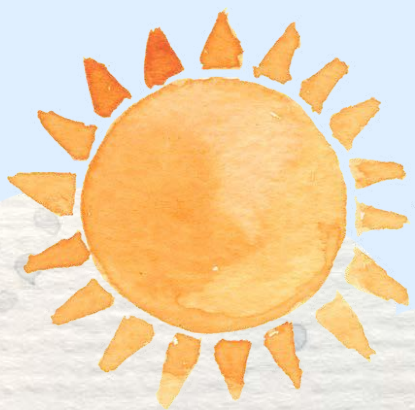
\$15M

Expand child abuse prevention home-visiting programs



\$2.5M

Child care subsidies for child care providers



T

he Promise Guardians didn't worry about the crowded schools or closed libraries.



High in their Capitol Tower, far away from the problems in the village, many of the Promise Guardians could simply ignore the villagers' many complaints.

They stayed up in the Capitol Tower, storing Kindness Coins, smiling for photos, and accepting gifts from happy Hilltoppers.





The Engine

Behind the Tax Cut Trend

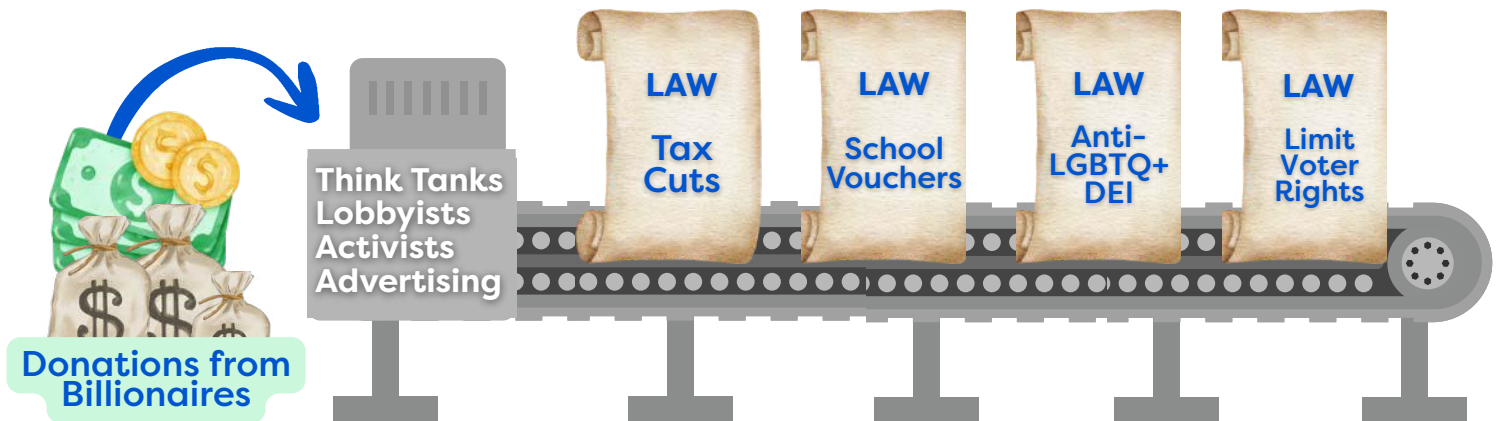
A well-funded network of political groups, like the Heritage Foundation and the State Policy Network, are pushing state politicians to cut taxes for the wealthy and corporations. These organizations are backed by billionaire donors from outside of Utah.

To advance their political agenda - and boost their profits - these billionaires fund misleading research and push extremist laws across the country. The bills they bring to Utah threaten public health, undermine public education, and weaken the democratic process.

Ideas like eliminating the income tax or privatizing schools are pushed by these extremist activist groups.

Politicians who support this agenda are rewarded with support and recognition. Those who don't get on board risk losing campaign donations or their elected office.

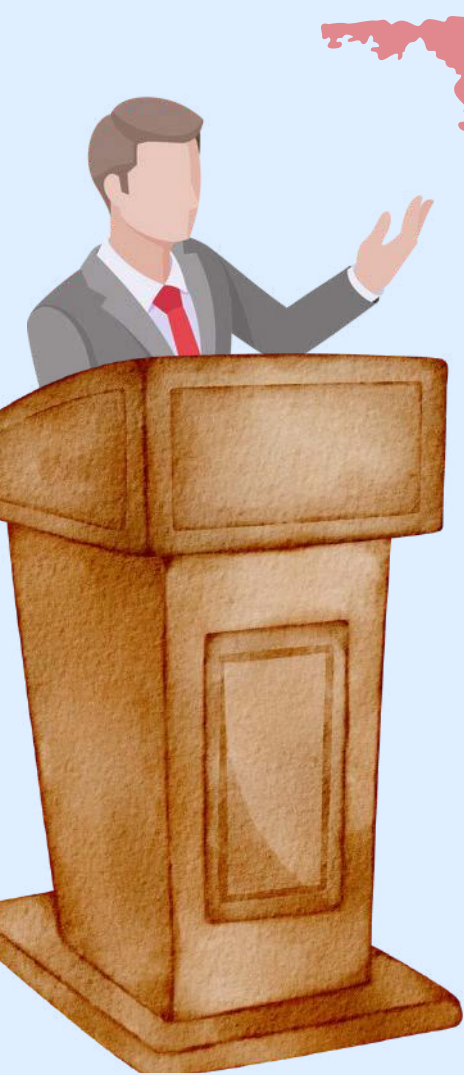
The Conveyor Belt of Influence



Key Terms

School Privatization

The shift of public education funding toward private schools through school voucher programs that use taxpayer dollars to pay for private tuition. While claiming to promote “choice in education,” these efforts divert funding from public schools and deepen educational inequality.



During the annual Grand Gathering of Promise Guardians from across the kingdom, they talked themselves into a brand new idea:

“Let’s break The Great Promise completely!”

The Guardians in places like Lone Star Land and the Sunshine State had already done it.

The most powerful Promise Guardians cheered, “Utahopia should join in!”

“Don’t worry,” the promise-breaking Promise Guardians told the worried villagers.

“Everything will be just fine, you’ll see.”

“Surely we can find Kindness Coins somewhere else to keep the village running!”

“Villagers can just give Kindness Coins to each other directly!”

“We’ve saved more than enough Kindness Coins to get us through even the rainiest days!”

The Grand Plan: Income Tax Elimination

Extremist political groups are pushing to eliminate income taxes nationwide. Groups like the American Legislative Exchange Council celebrate Utah lawmakers for advancing this agenda.

But without income taxes, states rely more on other taxes and fees, which hit lower-income families hardest, while the ultra-wealthy pay very little.

Even a “small” income tax cut can cost communities over time. In states like Texas and Florida, the lack of an income tax has contributed to underfunded schools, higher child poverty, and fewer family support services.

On the Record: Utah Politicians Want to End the Income Tax

Utah's top lawmakers are outspoken about their goal to eliminate the state income tax.



“For the last five years, I’ve been working on a steady roadmap to get rid of the income tax in Utah.”

Senator Dan McCay
January 2025



“Ultimately what they (legislators) want to do and what I want to do is get rid of the income tax completely.”

Governor Spencer Cox
December 2023



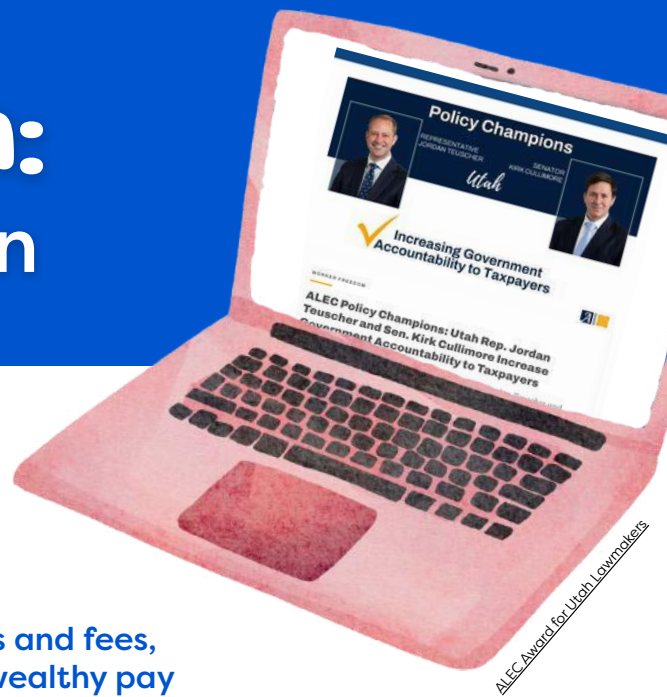
“I’ve said forever, if there is a way, we’d like to try to actually remove the income tax.”

Senate President Stuart Adams
March 2024



“I want to focus on continuing to reduce income tax. Let’s also continue to have the discussion on getting rid of the income tax altogether.”

Utah House Speaker Mike Schultz
January 2024



State leaders have not explained how they plan to replace the billions of dollars lost by eliminating Utah’s income tax. Utah doesn’t have special, natural revenue sources – like natural gas or oil deposits – to fill the huge budget gap.

Key Terms

Fees

Charges collected by the government for specific services or activities, such as vehicle registration, park entrance fees, building permits, or court filings. Unlike income or sales taxes, these fees are typically fixed amounts and can place a larger burden on lower-income families.

Powerful Promise Guardians set out to break the Great Promise.

First, they would no longer set aside Kindness Coins for the village schools.

Then, they could grab up those coins for grand, glittery projects - guided not by kindness, but by the whims of the Guardians themselves.





Amendment A

Taking Power Away from the People

Lawmakers seeking to eliminate the income tax face a major hurdle: Utah's Constitution requires income tax dollars to fund public education and programs for children and people with disabilities.

In 2024, legislative leaders attempted to remove these protections through Amendment A. This constitutional amendment would have allowed legislators to spend income tax dollars without accountability to education priorities.

Amendment A was not successful, but it made the Legislature's goal clear:

To direct taxpayer dollars toward their own priorities and pave the way for eliminating the income tax entirely in the future.

This protection has been in place for 80 years. Without constitutional rules guiding income tax spending, lawmakers would no longer be accountable for investing in our schools.



Key Terms

Constitutional Amendment

A formal change or addition to a constitution. In Utah, any amendment to our state constitution must be approved by voters in a statewide election.

The Promise Guardians became greedy for more Kindness Coins.

They let the villagers keep more and more of their own coins, but then there were fewer and fewer Coins in the Promise Fund.

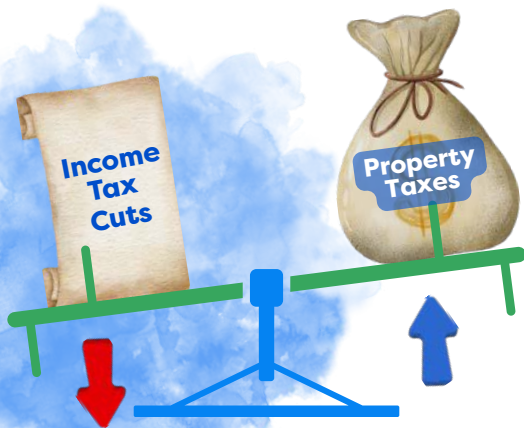
The villagers had to share their extra Kindness Coins in the village to keep the schools running.





Raising Property Taxes to Cover the Tax Cuts

When income tax goes down, other taxes must go up. With less education funding coming from income taxes, public schools have to rely more on their local communities through property taxes. This creates inequality, as schools in wealthier communities continue to thrive while those in lower-income neighborhoods fall further behind.



In recent years, the Utah Legislature has increased the minimum amount of money schools must raise from local property taxes - something communities can't control. As a result, income taxes pay for a smaller share of school funding.

In 2014, 77% of education funding came from income tax revenues. In 2024, only 69% came from income tax revenues.



In the last decade, 29 of 41 school districts saw their income tax funding share decline.

Now districts have to rely more on property taxes.



Key Terms

Legislature-Mandated Property Tax Levy

Also known as the Uniform Property Tax Levy, this is a statewide property tax rate set by the Utah Legislature that all school districts must collect. The revenue helps fund the Weighted Pupil Unit (WPU), with the remainder covered by state income tax funds.



The Promise Guardians had piles of Kindness Coins stored up. But instead of setting them aside for the village schools, the Guardians dreamed up other plans:

When they finally grabbed those extra coins from the village, they would build shiny new castles and huge sports colosseums, where they could feast with the Hilltoppers.

But the Chief Guardian got nervous. "This might make the villagers mad. It breaks a promise we've honored for decades. Let's leave those Coins alone for now."



Moving Money

from Schools to Political Projects

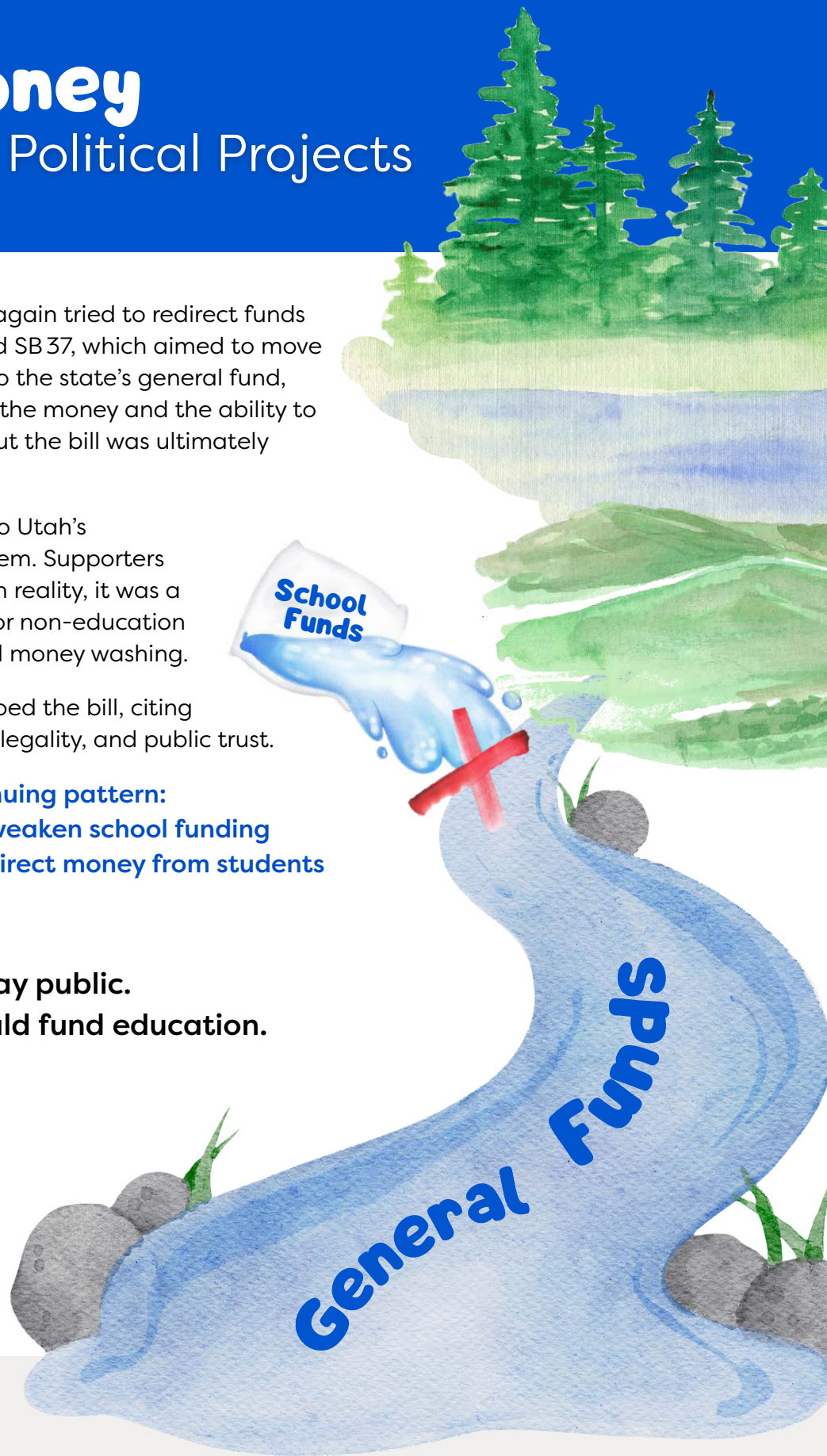
In 2025, the Utah Legislature again tried to redirect funds meant for schools. They passed SB 37, which aimed to move local school property taxes into the state's general fund, giving lawmakers control over the money and the ability to spend it beyond education—but the bill was ultimately vetoed.

This marked a major change to Utah's traditional school funding system. Supporters called it a “technical fix,” but in reality, it was a workaround to free up funds for non-education spending, a move critics called money washing.

Fortunately, Governor Cox vetoed the bill, citing concerns about transparency, legality, and public trust.

But SB 37 is part of a continuing pattern: lawmakers attempting to weaken school funding protections so they can redirect money from students to their own priorities.

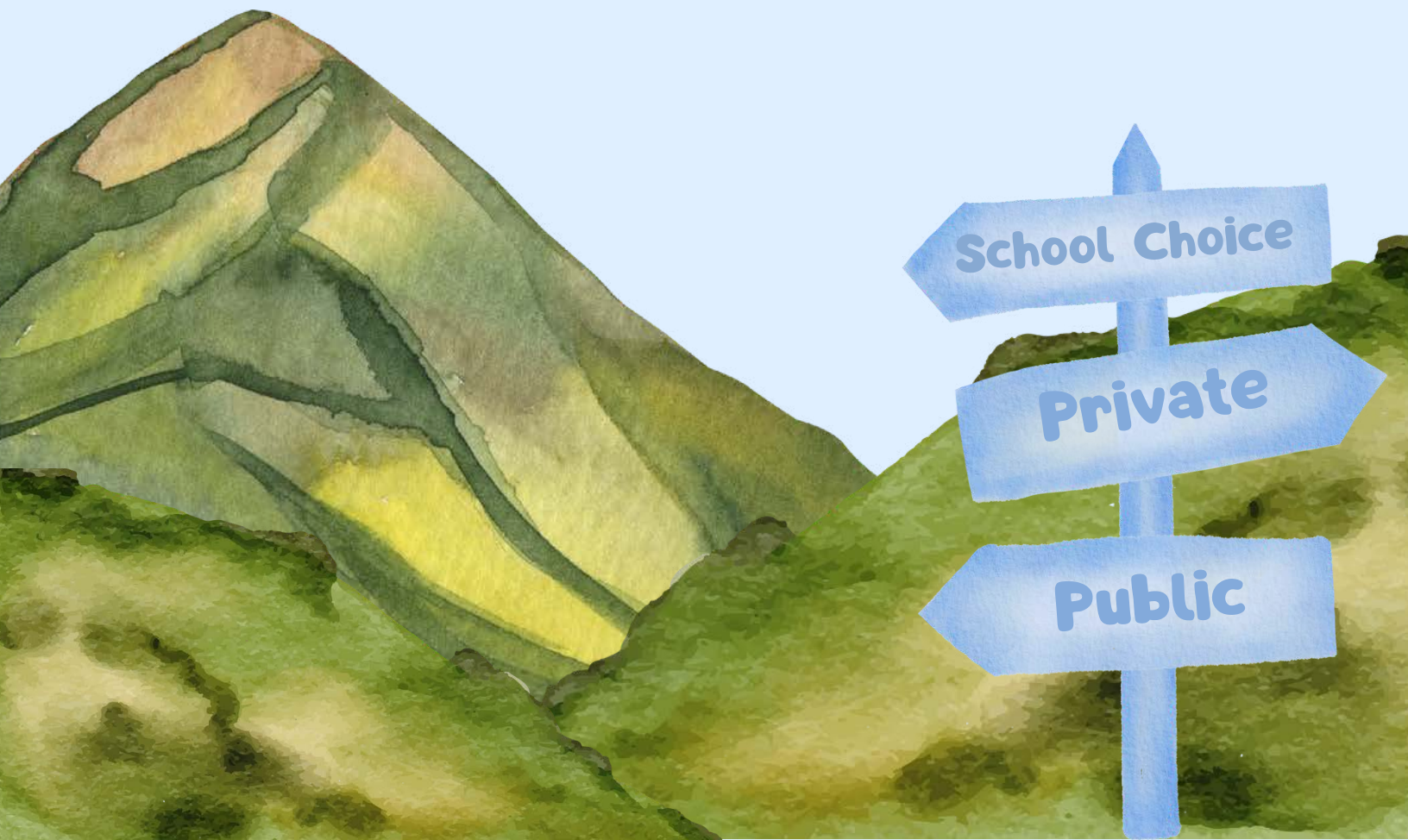
**Public money should stay public.
Education funding should fund education.**



Key Terms

General Fund

The main account used by the state to fund general government operations. Money in the general fund can be spent on a wide range of services, unlike income tax dollars, which are restricted to specific areas like public education and programs that help people.



The Promise Fund kept shrinking. Then another promise-breaking idea snuck its way into Utahopia.

“Because we are so generous,” some Guardians said, “we will give the villagers Kindness Coins to send their kids to the shiny castle schools behind golden gates. And with fewer children in the village schools, we can send fewer coins there!”

Soon, the schools behind the gates were also grabbing Kindness Coins, though they didn’t welcome every child.





Just Another State Pushing School Privatization

Across the country, billionaires and well-funded groups are actively pushing school voucher programs. In 2023, Utah lawmakers joined this movement by creating the Utah Fits All Scholarship, redirecting public funds to private, religious, and home-schooling education.

Even though over 90% of Utah children attend public schools - and parents report high satisfaction with their neighborhood schools - lawmakers plan to spend about \$120 million annually on vouchers by 2027.

Public schools must serve all students and meet strict public standards. Vouchers, in contrast, have almost no oversight or requirements. They allow schools to exclude certain students, including those of different races or religions, children with special needs, and LGBTQ+ youth.

Vouchers create a two-tier system: private education gets public dollars with few rules, while public schools have to do more with less.



Learn More At
bit.ly/utahvouchers



This shift is part of a coordinated push to weaken public education funding and pave the way for eliminating the income tax, benefiting private interests at the expense of students.



Soon, the children of Utahopia and their village schools were really struggling.

Most families still didn't have enough Kindness Coins for the fancy castle schools, so the village children stayed where classrooms grew crowded and ceilings dripped when it rained.

The villagers tried their best to help, but there were too many needs and not enough coins.

Soon the parks grew messy, the streets cracked, and even the water turned murky. Everyone had to fend for themselves.

The village stopped working like a village.





Worn down by what their village had become, the villagers gathered to talk. Things felt hopeless. Until one small child spoke up:

“We are taught that sharing is good,” he said. “Maybe we’re struggling because we’ve stopped sharing.”

The other children agreed. “Everyone deserves bright classrooms, full libraries, healthy food, and safe places to play. When we share, that can happen.”



The villagers listened and began to nod. They had forgotten their promise to care for one another.

The children helped them remember that when everyone contributes, especially those with the most to give, the whole village thrives.



The children convinced the whole village to speak up - together.

They made signs and marched to Capitol Tower, chanting, “No more broken promises!”

Some Promise Guardians peered from their windows and listened. They had never meant to harm the villages - these were their friends, their neighbors.

A memory stirred: they remembered the Promise, made so long ago, and why it had mattered.



Funding the Future that Utahns Want

Utah's future depends on strong communities, thriving families, and investments that benefit everyone - but our current path will not take us to that future. Years of revenue cuts have prioritized the very rich, at the expense of regular families and communities.

More than 60% of Utahns feel the state is on the wrong track, and that quality of life is worse than it was five years ago.

Eliminating the income tax is an extreme and dangerous political project that will increase inequality and leave more families behind. If lawmakers eliminate the income tax altogether, these gaps will only grow. And who benefits? By now you know: very few people, with a lot of political power.

See how much the lowest-income families would save versus the richest if Utah eliminated its income tax:

0% Income Tax: Annual Savings for Lowest vs. Highest Income Families



**Savings of
\$121/yr**



**Savings of
\$121,514/yr**

Utah can choose a better path.

By protecting income tax revenue and ensuring the wealthy pay their fair share, Utah can invest in schools, support families, and create opportunity for all - not just a few. A stronger, more progressive tax system would provide relief for working families and stable funding for essential services.



And so, Utahopia remembered: A strong village grows when everyone gives their fair share.

The Hilltoppers remembered that they were part of the village, too. They opened their gates and put Kindness Coins into the Promise Fund again.

The children grew up healthy, hopeful, and ready to write the next chapter of the Utahopia story.

And the Kindness Coins?

**They kept flowing right where they should:
into the village, spreading kindness for all to
enjoy.**



The End.



What Grown-Ups Can Do to Help

Change is possible - and it starts with speaking up.

At Voices for Utah Children, we speak up for responsible, family-focused budgets that prioritize the well-being of Utah's children. But some state leaders continue to put those priorities at risk by diverting public dollars to private interests, hollowing out our public schools, and pushing income tax cuts that ignore what Utahns care about.

Lawmakers need to hear from Utahns who believe in public accountability and shared responsibility - not special treatment for the wealthy. By speaking up, community members can push back against harmful tax cuts and champion policies that protect taxpayer dollars and reflect our shared values.

Together, Utahns can protect and build upon the things that matter to all of us: great schools, healthy communities, and a future where every child has the chance to thrive.

Utah families deserve leaders who invest in our shared success. Tell your elected officials to guard our income tax dollars wisely, so we can fund essential services, and create a fairer tax system.



Learn Some More



Another Year, Another Tax Cut: Who Benefits?

Voices for Utah Children
<https://bit.ly/42mbPpw>



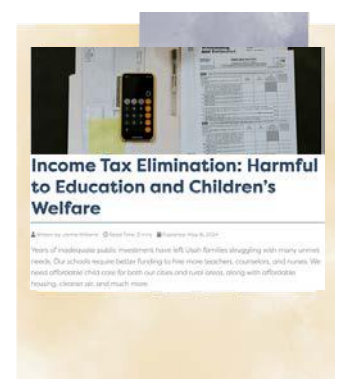
Tracking Utah's K-12 Education Funding

Voices for Utah Children
<https://bit.ly/3YM3JVf>



Property Taxes Fill the Gap

Voices For Utah Children
<https://bit.ly/3FUxde5>



Income Tax Elimination: Harmful to Education and Children's Welfare

Voices for Utah Children
<https://bit.ly/4ix7hCH>



Series: Vouchers and School Privatization in Utah

Voices for Utah Children
<https://bit.ly/3EiAdQI>



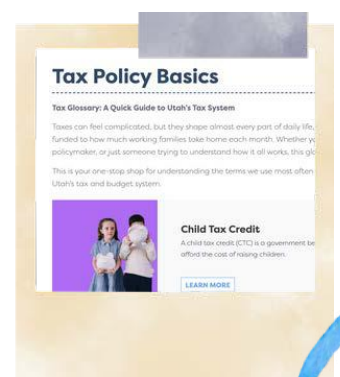
Who Pays?

ITEP
<https://itep.org/utah-who-pays-7th-edition/>



Tax Cuts Hurt Kids

Voices for Utah Children
<https://bit.ly/4IJSZ9>



Tax Policy Basics

Voices for Utah Children
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Tax estimations come from the Institute for Taxation and Economic Policy.

