

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HR 118** HLS 26RS 1931

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 14, 2026	11:24 AM	<b>Author:</b> WRIGHT
<b>Dept./Agy.:</b> House of Representatives		<b>Analyst:</b> Julie Silva
<b>Subject:</b> Establishes a subcommittee to study water utility tax credits		

TAX/INCOME-CREDIT

OR INCREASE GF EX See Note

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Creates a legislative subcommittee to study the potential establishment of a state income tax credit for certain water utility customers

Proposed House Resolution creates a subcommittee to study the potential establishment of a state income tax credit for certain water utility customers and authorizes the subcommittee to hold meetings. The subcommittee will consist of three members of the House Committee on Commerce, three members of the House Committee on Ways and Means, and one member of the Northshore Legislative Delegation, all appointed by the Speaker of the House. The Northshore Legislative Delegation member will serve as chairman.

The subcommittee is required to submit a report of its findings and recommendations to the members of the House of Representatives and the David R. Poynter Legislative Research Library no later than 30 days prior to the 2027 Regular Session. The subcommittee terminates upon the convening of the 2027 Regular Session.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>INCREASE</b>	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

The proposed resolution may result in an indeterminable, though not anticipated to be significant, increase in SGF expenditures in FY 27.

Members of the subcommittee will be eligible for legislative per diem of \$178, plus mileage reimbursement at the current rate of \$0.725 per mile. However, these costs may be reduced if subcommittee meetings coincide with other scheduled legislative committee meetings for which members are already eligible for per diem and mileage reimbursement.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
- 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House

- 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Patrice Thomas**  
**Deputy Fiscal Officer**