

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



Fiscal Note On: **SB 235** SLS 19RS 291

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 1, 2019	12:37 PM	<b>Author:</b> MORRELL
<b>Dept./Agy.:</b> Revenue		<b>Analyst:</b> Greg Albrecht
<b>Subject:</b> Repeal Certain Unused Tax Credits		

TAX/TAXATION

EN NO IMPACT GF RV See Note

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Repeals unused tax credits. (gov sig)

Proposed law repeals three tax credit programs: Family Responsibility, Employment of the Previously Unemployed, and Basic Skills Training.

Family Responsibility provides a tax credit of 24% of contributions to nursing home care for a relative, limited to \$144 per year of tax credit.

Employment of the Previously Unemployed provides a tax credit of \$540 per eligible employed person.

Basic Skills Training provides a tax credit of \$180 per participating employee, limited to \$21,600 per employer business.

Applicable to income tax periods beginning on or after January 1, 2019, and corporation franchise tax periods beginning on and after January 1, 2020.

<b>EXPENDITURES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<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>

  

<b>REVENUES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
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<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 Dept. of Revenue estimates that implementation of this proposal will result in approximately \$26,000 of staff-time programming, testing and system development costs related to the revision of the affected tax returns.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. These tax credit programs have exhibited little or no participation for several years; no claims in FY18, less than \$10,000 combined in FY17, and less than \$20,000 combined in FY16.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**John D. Carpenter**  
**Legislative Fiscal Officer**