

Joint Committee on Tax Expenditures

		Biennial Revenue Impact Estimates (in \$Millions)			
Bill #	Policy	2019-21	2021-23	2023-25	
Income Taxes					
HB 2132, SB 199	Cultural Trust contributions	-4.2	-8.6	-9.0	Extenders
HB 2664	Manufacture dwelling park capital gain subtraction ¹	Minimal			
HB 2664, SB 197	Manufactured dwelling park closure credit	Minimal			
HB 2133, SB 198	Certain retirement income	-0.7	-1.3	-1.2	
HB 2138, SB 204	Volunteer rural emergency medical services providers	-0.1	-0.2	-0.2	
SB 196	Employer provided scholarships	Minimal			
SB 200	Political contributions	-6.7	-12.7	-13.5	
SB 202	Agriculture workforce housing construction	-2.0	-4.1	-4.1	
SB 203	Earned income tax credit	-54.2	-113.3	-120.0	
	Subtotal	-67.8	-140.2	-148.0	

Income Taxes					
SB 114	Costs necessary to operate housing for agriculture workers (refundable)	To be determined			New or Expansion
SB 430	Shipping container donation (refundable)	To be determined			
SB 717	Contributions to higher education savings network account (refundable)	To be determined			
SB 754	Rural nurse faculty members	To be determined			
SB 790	Increases annual limit on IDA donation credits and increases percentage value of credit	To be determined			
SB 929	Historic property project contributions	To be determined			
SB 964	Contributions to a selected community agency	To be determined			
SB 1023	Nursing clinical preceptors	To be determined			
Property Tax					
SB 737	Property tax exemption of low income rental housing	-0.1	-0.2	-0.2	Extender
Tax expenditures generally					
SB 189	Modifies definition of "tax expenditure"	No Impact			

¹Not included in tax credit report prepared by LRO as tax expenditure is a subtraction, not a credit.