

SB 202 STAFF MEASURE SUMMARY

Senate Committee On Workforce

Action Date: 03/05/19

Action: Do pass and refer to Tax Expenditures by prior reference.

Vote: 5-0-0-0

Yeas: 5 - Golden, Hansell, Knopp, Monnes Anderson, Taylor

Fiscal: No fiscal impact

Revenue: Revenue impact issued

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Meeting Dates: 2/19, 3/5

WHAT THE MEASURE DOES:

Extends sunset for Agriculture Workforce Housing Tax Credit to January 1, 2026.

ISSUES DISCUSSED:

- Housing conditions for agricultural workers
- Use of credits
- Preservation of farm land

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Agriculture Workforce Housing Tax Credit (AWHTC) program is designed to give a state income tax credit to investors who incur costs to construct, install, acquire, or rehabilitate agriculture workforce housing. The tax credit may be taken on 50 percent of the eligible costs actually paid or incurred to complete an agriculture workforce housing project. The entire credit may be transferred to a contributor of the project. The tax credit program expires January 1, 2020. Senate Bill 202 extends the sunset of AWHTC to January 1, 2026.