

**HB 2442 STAFF MEASURE SUMMARY**

**House Committee On Business and Labor**

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**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 2/24

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**WHAT THE MEASURE DOES:**

Extends through January 1, 2026, the additional personal exemption credit for any taxpayer who has a severe disability and has federal adjusted gross income not exceeding \$100,000.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Under existing law, a taxpayer who has a severe disability and adjusted gross income under \$100,000 may claim an additional personal exemption credit when filing state income taxes. The amount of the credit equals the personal exemption credit for that same tax year. The additional personal exemption credit is set to sunset on January 1, 2022. House Bill 2442 extends the sunset to January 1, 2026.