

HB 2444 STAFF MEASURE SUMMARY

House Committee On Human Services

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Sub-Referral To: House Committee On Revenue

Meeting Dates: 3/8, 4/5

WHAT THE MEASURE DOES:

Extends sunset for tax credit for child with disability to January 1, 2028.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Taxpayers with adjusted gross income (AGI) up to \$100,000 are allowed an additional personal exemption credit for each dependent child who meets a statutory definition of disabled. Most taxpayers are allowed one personal exemption credit for himself/herself, a spouse, and for each dependent. The child with a disability credit is in addition to the standard personal exemption credit. A “child with a disability” is defined as a dependent child who is eligible for early intervention services, or who is diagnosed for special education purposes as being autistic, mentally retarded, multi-disabled, visually impaired, hearing impaired, deaf-blind, orthopedically impaired, other health impaired, or as having serious emotional disturbance or traumatic brain injury, in accordance with State Board of Education rules.

House Bill 2444 extends the tax credit for child with disability to 2028.