

HB 2444 STAFF MEASURE SUMMARY

House Committee On Human Services

Action Date: 04/05/21

Action: Do pass and be referred to Revenue by prior reference

Vote: 7-0-0-0

Yeas: 7 - Leif, Noble, Owens, Ruiz, Sanchez, Schouten, Williams

Fiscal: Fiscal impact issued

Revenue: Revenue impact issued

Prepared By: Iva Sokolovska, LPRO Analyst

Meeting Dates: 3/8, 4/5

WHAT THE MEASURE DOES:

Extends sunset on tax credit for child with disability for taxpayers with a federal adjusted gross income not exceeding \$100,000 through January 1, 2028.

ISSUES DISCUSSED:

- Provisions of measure

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. 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, multidisabled, 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. 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.

House Bill 2444 extends the tax credit for child with disability through January 1, 2028.