

SB 120 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Prepared By: Kyle Easton, Senior Economist

Meeting Dates: 4/14

WHAT THE MEASURE DOES:

Requires the Legislative Revenue Officer to study tax expenditures and submit a report to the interim revenue committees no later than December 1, 2026.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

In previous legislative sessions, the Joint Committee on Tax Expenditures has combined tax policy changes of multiple tax expenditures into a single measure passed out of committee.