

Fiscal Analysis

INCOME TAX; EXEMPTION FOR PROVIDING PRIMARY CARE



Bill/Sponsor **HOUSE BILL 4512 (H-3), Rep. Rick Shaffer**

House Committee **Tax Policy**

Analysis **Summary**
House Bill 4512 would amend the Income Tax Act to provide an additional \$1,500 exemption to a taxpayer that was providing primary care for a senior in the taxpayer's home, thus preventing the senior from becoming institutionalized.

Fiscal Impact
As written, HB4512 would reduce income tax revenue by an estimated \$1.0 million to \$2.0 million per year.

Analyst(s)
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FLOOR ANALYSIS - 11/24/03

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