

**REVENUE:** May have revenue impact, statement not yet issued

**FISCAL:** May have fiscal impact, statement not yet issued

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<b>Action:</b>	Do Pass and Be Referred to the Committee on Revenue by prior reference
<b>Vote:</b>	4 - 0 - 1
<b>Yeas:</b>	Boquist, Cowan, Schaufler, Barker
<b>Nays:</b>	0
<b>Exc.:</b>	Scott
<b>Prepared By:</b>	Jim Keller, Administrator
<b>Meeting Dates:</b>	4/17

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**WHAT THE MEASURE DOES:** Creates a tax credit for taxpayers that provide full-time residential care to a disabled veteran. Applies to tax years beginning on or after January 1, 2008.

**ISSUES DISCUSSED:**

- Would allow veterans to stay close to home
- Number of veterans currently in nursing homes
- Number of veterans that may use tax credit

**EFFECT OF COMMITTEE AMENDMENT:** No amendment.

**BACKGROUND:** House Bill 3201 creates a new tax credit of \$2,500 per disabled veteran, per year, for taxpayers that provide full-time residential care to a disabled veteran. To qualify for the tax credit, the disabled veterans' income would be required to be less than the family federal poverty guidelines, and the provider could not be related to the disabled veteran by blood or marriage.