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76th Legislative Assembly
JOINT COMMITTEE ON TAX CREDITS

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Evaluation Format

Bill Number: HB 3173
Corresponding Bill in Other Chamber: SB 316
Description: Extends sunset date for long term rural enterprise zone tax credit.
When Enacted: 1997
Policy Area: Economic Development
State Agency Conducting Evaluation: Business Development Department

1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	NA	NA	NA
Revenue Impact of Expansion	\$0.1	\$0.4	\$0.7
Total Revenue Impact	\$0.1	\$0.4	\$0.7

Other Costs:

Benefits

Historic and expected return from credit:

MEASURE: HB 3173
EXHIBIT: 5
Joint Committee on Tax Credits 76th Session
DATE: 04-28-2011 PAGES: 2
SUBMITTED BY: Chris Allanach

1. Beneficiaries of Credit:

a. Through tax returns

b. Through effect of credit

2. Rationale for credit versus appropriation

3. Tax administration issues

4. Overall Comments