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**76th Legislative Assembly  
JOINT COMMITTEE ON TAX CREDITS**

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**Evaluation Format**

Bill Number: HB 2520  
Corresponding Bill in Other Chamber: SB 691  
Description: Tax credit for crop donations  
When Enacted: 1977  
Policy Area: Social Policy  
State Agency Conducting Evaluation: Department of Agriculture

MEASURE: SB 691  
EXHIBIT: F  
Joint Committee on Tax Credits 76<sup>th</sup> Session  
DATE: 05-03-2011 PAGES: 2  
SUBMITTED BY: Chris Allanach

1. Cost & Benefit Analysis  
*Costs of Credit*

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$0	\$0	\$0
Revenue Impact of Extension	\$0.1	\$0.2	\$0.2
Total Revenue Impact	\$0.1	\$0.2	\$0.2

*Other Costs:*

*Benefits*

Historic and expected return from credit:

