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

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**Evaluation Format**

Bill Number: SB 688  
Corresponding Bill in Other Chamber: HB 2522  
Description: Modifies and extends sunset for residential energy tax credit.  
When Enacted: 1977  
Policy Area: Environment  
State Agency Conducting Evaluation: Department of Energy

**1. Cost & Benefit Analysis**

*Costs of Credit*

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$14.1	\$4.1	\$0
Revenue Impact of Extension	\$11.7	\$28.7	\$32.5
Total Revenue Impact	\$25.8	\$32.5	\$32.5

*Other Costs:*

*Benefits*

Historic and expected return from credit:

MEASURE: \_\_\_\_\_  
EXHIBIT: C  
Joint Committee on Tax Credits 76<sup>th</sup> Session  
DATE: 05.05.2011 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