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76th Legislative Assembly JOINT COMMITTEE ON TAX CREDITS

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> Draft Committee Work Plan

The joint committee anticipates two types of bills being assigned to it:

- 1. Sunset extensions and or modifications of existing credits.
- 2. New tax credits

The committee will evaluate all bills in its possession based on the following:

- 1. Work done by the referring policy committee or committees.
- 2. Indications of priorities for credits in the same policy area provided by the referring policy committee.
- 3. Additional analysis focusing on:
 - a. How the tax credit fits into the overall state tax system.
 - b. Potential secondary economic and equity issues involving the credit.
 - c. Potential administrative issues that need to be considered.

The joint committee will agree on a specific 2011-13 total revenue target for the bills in its possession based on discussions with the ways and means committee and the work of the regular revenue committees. The joint committee will also factor in revenue impacts in succeeding biennia when making its decisions.

LRO: 2-10-11

MEASURE: CRUMNIZANIAL
EXHIBIT: C.
Joint Committee on Tax Credits 76th Session