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76th Legislative Assembly
JOINT COMMITTEE ON TAX CREDITS

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Questions for Policy Committees

When reviewing the tax credit sunset extension bills, the Joint Committee on Tax Credits recommends that the policy committees address the follow questions:

- What is the public policy purpose of this credit? Is there an expected timeline for achieving this goal?
- Who (groups of individuals, types of organizations or businesses) directly benefits from this credit?
- What is expected to happen if this credit fully sunsets? Could adequate results be achieved with a scaled down version of the credit? What would be the effect of reducing the credit by 50%?
- What background information on the effectiveness of this type of credit is available from other states?
- Is use of a tax credit an effective and efficient way to achieve this policy goal?
- What other incentives (including state or local subsidies, federal tax expenditures or subsidies) are available that attempt to achieve a similar policy goal?
- Could this credit be modified to make it more effective and/or efficient? If so, how?
- In the case multiple credit extension bills assigned to your committee, how do they rank in terms of effectiveness and efficiency? Why? Is it more effective to maintain one credit at its current level and eliminate others or proportionately reduce more than one credit?

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