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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: HB 2520
EXHIBIT: A
Joint Committee on Tax Credits 76th Session
DATE: 04-08-2011 PAGES: 2
SUBMITTED BY: Paul Warner

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:

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