

**PRELIMINARY** STAFF MEASURE SUMMARY

CARRIER:

Senate Committee on Senate Health Care

**REVENUE:** May have revenue impact, statement not yet issued

**FISCAL:** May have fiscal impact, statement not yet issued

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**Action:**

**Vote:**

**Yeas:**

**Nays:**

**Exc.:**

**Prepared By:** Zena Rockowitz, Administrator

**Meeting Dates:** 2/18

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**WHAT THE MEASURE DOES:** Extends credit to be claimed for loss of limb function to before January 1, 2022.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

**BACKGROUND:** An individual with a permanent and complete loss of function of at least two limbs are allowed a credit of \$50 against personal income taxes, or \$100 for two eligible individuals for a joint return). Taxpayers eligible for this credit are also eligible for the severe disability tax credit. Up until 2012, the use of the tax credit was relatively stable with about 500 people claiming around \$25,000 each year. In 2012 the number of claimants fell by 20 percent.