

**PRELIMINARY** STAFF MEASURE SUMMARY

**CARRIER:**

Senate Committee on Human Services and Early Childhood

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

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

**SUBSEQUENT REFERRAL TO:** Tax Credits

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**Action:**

**Vote:**

**Yeas:**

**Nays:**

**Exc.:**

**Prepared By:** Cheyenne Ross, Administrator

**Meeting Dates:** 3/3

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**WHAT THE MEASURE DOES:** Prohibits tax credit for otherwise qualifying crop donation, for any processed portion. Applies to tax years after January 1, 2016. Takes effect 91<sup>st</sup> day after *sine die*.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

**BACKGROUND:** Current law permits a credit against individual or corporate taxes, of 15 percent of the value of donated crops, regardless of whether any portion of the crop has been processed. Senate Bill 62 disallows credit for any portion of donated crops that have been processed.