

**PRELIMINARY STAFF MEASURE SUMMARY**

**House Committee On Revenue**

**Fiscal:** May have fiscal impact, but no statement yet issued

**Revenue:** May have revenue impact, but no statement yet issued

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**Action Date:**

**Action:**

**Meeting Dates:**

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**WHAT THE MEASURE DOES:**

Changes the kicker distribution to an even distribution between each individual and spouse who filed a return in the year directly prior to the year in which an excess from the forecast is determined.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Currently, the kicker is distributed in a manner that is proportional to the tax liability that taxpayers have. The kicker is determined as a percentage of total liability and distributed to taxpayers proportionally according to their share of that liability.