

**HB 2051 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 3/7

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**WHAT THE MEASURE DOES:**

Modifies methodology for determining amount of surplus tax credit received by personal income taxpayers under statutory kicker provision. Requires excess kicker revenues be credited to taxpayers in equal amounts instead of as percentage of personal income tax liability. Provides for expedited review by Supreme Court upon petition by adversely affected party.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Currently, the kicker is distributed according to the tax liability, less most credits in a reference year. The measure would change this to a distribution in equal amounts.