

REVENUE OPTIONS FOR HB 2061

1. LIMIT SPECIAL PASS THROUGH RATE BY INDUSTRY AND EMPLOYMENT (1-1-17) (-3 AMENDMENT)
2. DISALLOW DEDUCTIBILITY FOR EMPLOYEE COMPENSATION ABOVE \$1 MILLION (1-1-18) (-4 AMENDMENT)
3. LIMIT BUSINESS DEDUCTIONS FOR LARGE C-CORPS TO 97.5% OF FEDERAL RETURN (1-1-18) (-2 AMENDMENT)

REVENUE IMPACT ESTIMATES

(MILLIONS)

	2017-19	2019-21	2021-23
LIMIT PASS THROUGH SPECIAL RATE	\$ 196	\$ 227	\$ 244
DISALLOW DEDUCTABILITY FOR HIGHLY PAID EMPLOYEES	\$ 160	\$ 209	\$ 222
LIMIT BUSINESS DEDUCTIONS FOR LARGE C-CORPS	\$ 209	\$ 417	\$ 435

LRO: 6-21-17