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Versions are Considered Official***

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**Measure Description:**

Allows taxpayer to direct portion of income tax refund to purpose of providing housing to low income persons.

**Government Unit(s) Affected:**

Department of Revenue(DOR), Housing and Community Services Department

**Analysis:**

This bill allows a taxpayer to direct a portion of their state income tax refund to the Housing and Community Services Department (OHCS) to support low income housing services.

Housing and Community Services Department

The Housing and Community Services Department may need additional Other Funds expenditure limitation to distribute special payments resulting from taxpayer refunds, but such an amount cannot be determined at this time. If necessary, the Department may seek additional expenditure limitation in February 2018 or at a subsequent meeting of the legislative Emergency Board. The agency's administrative costs associated with the bill are expected to be minimal and accommodated by the Department's existing personnel.

Department of Revenue

There is no fiscal impact to the Department of Revenue.