

SB 430 STAFF MEASURE SUMMARY

Senate Committee On Veterans and Emergency Preparedness

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Sub-Referral To: Senate Committee On Finance and Revenue

Meeting Dates: 2/27

WHAT THE MEASURE DOES:

Creates refundable income tax credit for shipping containers donated to public entities to store emergency supplies within 1,000 feet of public buildings, equal to 10 percent of the container's retail value. Takes effect 91st day after *sine die*.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Shipping containers are designed to transport goods of all kinds, but are increasingly used for a wide variety of nonstandard building and storage purposes, given that they are relatively abundant and inexpensive, transportable, weatherproof and secure.

Senate Bill 430 is inspired by Lincoln County School District, which has acquired five shipping containers, each placed within walking distance of one to three schools, and used to store emergency supplies in the event that schools and surrounding structures are leveled or rendered unsafe in a disaster. Supplies are reserved for school use should disaster strike during school hours, and may be used by first responders and the larger community if not during school hours.

Senate Bill 430 creates a refundable income tax credit equal to 10 percent of a shipping container's retail value, to encourage donation to public entities for the storage of emergency supplies within 1,000 feet of public buildings.