

**HB 2442 STAFF MEASURE SUMMARY**

**House Committee On Human Services**

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**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/8, 4/5

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**WHAT THE MEASURE DOES:**

Extends sunset for additional personal exemption credit for taxpayer with severe disability to January 1, 2026.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Individuals with a severe disability are allowed an additional personal exemption credit against personal income taxes. Severe disability is defined by any of the following: the loss of use of one or more lower extremities, the loss of use of both hands, permanent blindness, a physical or mental condition that limits the abilities of the person to earn a living, maintain a household, or provide personal transportation without employing special orthopedic or medical equipment or outside help. Beginning with the 2016 tax year, the credit was limited to taxpayers with adjusted gross income (AGI) that does not exceed \$100,000 for the tax year.

House Bill 2442 will extend the additional personal exemption credit for taxpayer with severe disability to January 1, 2026.