

OFFICE OF FISCAL ANALYSIS

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sSB-1

AN ACT INCREASING RESOURCES FOR STUDENTS, SCHOOLS
AND SPECIAL EDUCATION.

AMENDMENT

LCO No.: 9960

File Copy No.: 637

Senate Calendar No.: 341

OFA Fiscal Note

Revenue Loss and Potential Cost

The amendment, which establishes a scholarship donation tax credit to be administered by the Office of Policy and Management (OPM), results in a (1) General Fund revenue loss of up to \$2.5 million annually beginning in FY 27 and (2) potential cost to OPM beginning in FY 26 to the extent they require additional resources.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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