

OFFICE OF FISCAL ANALYSIS

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sHB-5296

AN ACT ESTABLISHING A PERSONAL INCOME TAX
DEDUCTION FOR NATIONAL GUARD STATE ACTIVE DUTY PAY.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Revenue Serv., Dept.	GF - Revenue Loss	40,000	40,000

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill, which establishes a personal income tax deduction for state active duty National Guard pay, results in a General Fund revenue loss of approximately \$40,000 annually beginning in FY 27.¹

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to fluctuation in National Guard state active duty compensation (in particular based on the volume, magnitude, and duration of emergencies that may happen in any given year).

¹ From FY 22 through FY 25, National Guard state active duty compensation averaged \$790,700 annually.