

OFFICE OF FISCAL ANALYSIS

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SB-377

AN ACT ESTABLISHING A PERSONAL INCOME TAX
DEDUCTION FOR MILITARY FUNERAL HONOR GUARD DETAIL
COMPENSATION.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Department of Revenue Services	GF - Revenue Loss	None	25,000

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill, which establishes a state personal income tax deduction for certain honor guard compensation, results in a General Fund revenue loss of approximately \$25,000 annually beginning in FY 28.¹

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to fluctuation in honor guard compensation.

¹ From FY 22 through FY 25, total honor guard detail compensation averaged \$479,500 annually.