

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◇ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

---

SB-83

## AN ACT ESTABLISHING THE FEDERAL CUTS RESPONSE FUND. AMENDMENT

LCO No.: 675

---

---

### ***OFA Fiscal Note***

#### **Cost**

The amendment, which repurposes the \$330.8 million transferred from the Budget Reserve Fund under the bill toward income tax refunds, results in a one-time cost to the Department of Revenue Services of up to \$700,000 for mailing, postage, and printing costs. The amendment specifies that taxpayers filing a federal income tax return for the 2025 tax year would be eligible for such refunds. As the filing period for the 2025 tax year does not conclude until October 15, 2026, it is anticipated that the cost would not be incurred, and refunds would not be sent, until FY 27 at earliest.

*\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.*