



additional companies that would become eligible and claim the tax credits will reduce General Fund revenue relative to current law. For example, if the credit is allowed for 5 employees working at businesses that would not otherwise qualify, General Fund revenue would decline \$5,500 in the year the taxpayer claims the credit.

**State Expenditure**

The Department of Revenue can implement the bill within existing resources.

**Departments Contacted**

Governor

Office of Economic Development

Revenue