

HB 538 -- Income Tax Credit for Poll Workers

Sponsor: Low (39)

This bill authorizes an income tax credit, beginning January 1, 2008, for service as a poll worker. Anyone who serves as a poll worker will receive a \$50 tax credit for each election, up to a maximum \$100 tax credit per taxable year. Tax credits will not be refundable, but may be carried forward five taxable years or backwards three taxable years. The Department of Revenue is authorized to make regulations to implement the provisions of the bill.

The provisions of the bill will expire six years from the effective date.