

## STATEMENT OF PURPOSE

RS28116 / H0020

This bill relates to property tax relief. This bill amends code section 63-701 to allow a standard deduction for medical expenses in the amount of \$4,000. Property tax relief is granted to lower income homeowners that qualify. They report their various sources of income and are allowed some deductions to reduce that to see if they meet the income level to qualify for partial relief. Medical expense is one of the allowed deductions. The \$4,000 amount is the historic average amount of medical expense claimed. The language states that the average amount "may" be used, so if the claimant has larger expenses, they are still allowed to claim those specific expenses.

## FISCAL NOTE

Beyond the estimated administrative savings for the Tax Commission in reduced time reviewing the applications, there is estimated to be a \$100,000 reduction to state general or local funds. The total amount of property tax relief granted is estimated to increase by \$100,000, which is reimbursed to the counties by the state.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).