

## STATEMENT OF PURPOSE

RS28957 / H0390

This bill clarifies that qualified payments made directly to households from the Emergency Rental Assistance Program (ERAP) and used to pay rent or utilities is not taxable income. ERAP payments received by a landlord remain taxable. This also addresses the authority of the appointed members of the State Tax Commission and legislative intent of the Tax Commission to govern by a majority of its members without interference to the executive authority of the chairman.

## FISCAL NOTE

There is no expenditure of funds or anticipated revenue impacts by these clarifications and statements of legislative intent.

### 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).