

**Bill Summary**  
2<sup>nd</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1831</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2627</b>
<b>Author:</b>	<b>Sen. Montgomery</b>
<b>Date:</b>	<b>01/28/2022</b>

**Bill Analysis**

SB 1831 creates an adjustment for taxable income in tax year 2023 and subsequent tax years equal to 100% of the cost of expenditures for assets that are qualified property or qualified improvement property.

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