

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 1451
Version:	CS
Request No.:	3549
Author:	Sen. McCortney
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Bill Analysis

SB 1451 establishes an income tax credit for court costs paid by a resident individual with a gross adjusted income of at least \$10,000.00. The amount of the credit shall be equal to 75% of the court costs paid. The credit is refundable. The measure also requires such individuals to complete a drug court program or complete a term of imprisonment ordered by a court to qualify for the credit.

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