Bill Summary 2nd Session of the 59th Legislature

Bill No.: **SB 1451** Version: **INT Request No.:** 2498 **Author:** Sen. McCortney Date: 12/18/2023

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.

Prepared by: Kalen Taylor