

**Bill Summary**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1490</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2895</b>
<b>Author:</b>	<b>Sen. Pugh</b>
<b>Date:</b>	<b>12/20/2023</b>

**Bill Analysis**

SB 1490 clarifies that the credit for qualified employees in the aerospace sector shall be limited to five, nonconsecutive tax years and may continue to be claimed if the employee switches jobs within the aerospace sector within the five years the credit is claimed.

Prepared by: Kalen Taylor