**Bill Summary** 1st Session of the 59th Legislature

Bill No.: **SB 315** Version: **CS Request No.:** 1732 **Author:** Sen. Rader Date: 02/14/2023

## **Bill Analysis**

SB 315 provides that credits from qualified depreciable property placed in service on or after January 1, 2024, may be carried forward in order to each of the 7 years following the initial 5year period, upon the filing of a claim on a form prescribed by the Tax Commission for each year the credit is carried forward.

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