

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

|                        |                                       |
|------------------------|---------------------------------------|
| <b>Bill No.:</b>       | <b>HB2988</b>                         |
| <b>Version:</b>        | <b>Introduced</b>                     |
| <b>Request Number:</b> | <b>15091</b>                          |
| <b>Author:</b>         | <b>Rep. Dobrinski</b>                 |
| <b>Date:</b>           | <b>2/13/2026</b>                      |
| <b>Impact:</b>         | <b>Up to \$3,000,000 Impact to GR</b> |

**Research Analysis**

HB 2988, as introduced, creates an income tax credit for those who remove harmful woody species through qualified practices as defined by the Conservation Commission. The credit is available for tax years starting after Jan. 1, 2027 through Jan. 1, 2031. A landowner must apply to the Commission for the credit and the Commission must certify that the stewardship practices are being implemented. The Conservation Commission may not certify more than \$3 million in credit claims per year, and must certify claims in the order they are submitted.

If a landowner uses one qualified removal practice, they are eligible for a credit between \$5 and \$500 per acre, for a maximum of \$150,000 credit per year. If a landowner uses two qualified removal practices, they are eligible for a credit between \$10 and \$1,000 per acre, for a maximum of \$200,000.

Lastly, the Commission must evaluate the effectiveness of the tax credit.

Prepared By: Emily Byrne

**Fiscal Analysis**

HB 2988 creates an income tax credit for the removal of harmful woody species via approved conservation practices. The Conservation Commission may only issue tax credit certificates to qualified taxpayers for up to three income tax years, and the maximum value of total tax credits that can be issued in one year is capped at Three Million Dollars (\$3,000,000.00). Therefore, the maximum fiscal impact of this measure would be a \$3,000,000 impact to funds that would otherwise be available for appropriation via the General Revenue (GR) Fund.

Prepared By: Jay St Clair, House Fiscal Staff

**Other Considerations**

None.