

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1401</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2461</b>
<b>Author:</b>	<b>Sen. Rader</b>
<b>Date:</b>	<b>12/31/2025</b>

**Bill Analysis**

SB 1401 eliminates the home office premium tax credit and lowers the tax on insurance premiums from 2.25% to 1.96% beginning July 1, 2026.

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