

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

<b>Bill No.:</b>	<b>SB 236</b>
<b>Version:</b>	<b>CS</b>
<b>Request No.:</b>	<b>1723</b>
<b>Author:</b>	<b>Sen. Haste</b>
<b>Date:</b>	<b>02/17/2025</b>

**Bill Analysis**

SB 236 establishes an income tax credit for employers required to comply with Cybersecurity Maturity Model Certification (CMMC) requirements. Such employers must also be contracted with the United States Department of Defense and have 5-200 employees. The credit shall be equal to 50% of the costs to paid to employees while achieving CMMC compliance. Individual claims for the credit shall not exceed \$50,000.00. The credit may be carried forward for a period of 5 years. The total amount of credits that may be claimed in a year is limited to \$7.5 million beginning in tax year 2028.

Prepared by: Kalen Taylor