

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 326</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>1422</b>
<b>Author:</b>	<b>Sen. Deevers</b>
<b>Date:</b>	<b>01/06/2025</b>

**Bill Analysis**

SB 326 creates an income tax credit equal to the fees required for an individual taxpayer to obtain and renew a license or certification in an occupation. The credit shall not be refundable. Any person subject to license suspension or revocation within the tax year the credit is claimed shall not qualify for the credit.

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