



*The Big Sky Country*

## MONTANA HOUSE OF REPRESENTATIVES

### SPONSOR'S REBUTTAL TO FISCAL NOTE

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**House Bill Number:** HB 240

**Date Prepared:**

**Short Title:** Revising State Income Tax Deduction for Certain Dependents

**Sponsor:** Tschida

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**Generally, why do you disagree with the fiscal note?**

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**Specifically, what in the fiscal note do you feel is flawed?**

The assumption on the fiscal note that nearly 3,400 parties will be denied a deduction due to a different "address" provided by a dependent assumes that the different address is a permanent address. Further, the note assumes that Montana taxpayers losing the deduction will not modify their actions once a program of education on this matter is initiated.

While I can't quantify the citizens who may not utilize the deduction once educated, I believe that a small percentage (<20%?) will voluntarily surrender a tax credit once informed.

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**What is your estimate of the fiscal impact?**

Perhaps \$60,000 to \$120,000

**Sponsor Signature:** Brad Tschida