

SHORT FORM ANALYSIS

Author: Beall Analyst: Jane Raboy Bill Number: SB 355
 Related Bills: See Prior Analysis Telephone: 845-5718 Amended Date: April 25, 2013
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Natural Heritage Preservation Tax Credit/Transfer of Credits to Unrelated Party

- Major Amendment Minor/Technical Amendment
 Recommended Approved Position of _____ still valid.

SUMMARY

This bill would allow a taxpayer to transfer their Natural Heritage Preservation Tax Credit (Conservation Tax Credit) to an unrelated taxpayer upon approval and certification by the Wildlife Conservation Board (Wildlife Board).

ANALYSIS

Minor/Technical Amendment

The April 25, 2013, amendments reinstated the Wildlife Board as the administrator of the Natural Heritage Tax Credit Program. As a result of the amendments, the department’s analysis of the bill as amended April 15, 2013, no longer applies.

The department’s analysis of the bill as introduced on February 20, 2013, applies.

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Board Position: _____ S _____ NA _____ NP _____ SA _____ O _____ NAR _____ N _____ OUA	<table style="width: 100%; border: none;"> <tr> <td style="border: none;">Acting Asst. Legislative Director</td> <td style="border: none;">Date</td> </tr> <tr> <td style="border: none;">Jahna Carlson</td> <td style="border: none;">4/26/13</td> </tr> </table>	Acting Asst. Legislative Director	Date	Jahna Carlson	4/26/13
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