

FISCAL NOTE

Prepared in regard to: Senate Bill 2280

(List bill or resolution and number, if available, or subject)

Amendment to: _____
(List bill or resolution and number).

Requested by: Legislative Council Date of receipt: January 20, 1981

In the following space note the fiscal effect in dollars of the legislative proposal:

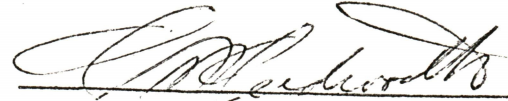
Narrative:

Under current federal and state law, nursing home costs are allowed as a deduction if the main reason for being there is to get medical care. These costs are not deductible if the main reason for being there is for personal or family reasons.

Assuming that Senate Bill 2280 could allow deduction of all nursing home costs regardless of reasons for being there, the fiscal impact is difficult to estimate. However, it is estimated that there would be less than a \$5,000 revenue loss in the 1981-83 biennium in state general fund revenues.

Fiscal Effect:

| <u>1981-82</u> | | <u>1982-83</u> | | <u>Total Biennium</u> | |
|----------------------|---------------------|----------------------|---------------------|-----------------------|---------------------|
| <u>Special Funds</u> | <u>General Fund</u> | <u>Special Funds</u> | <u>General Fund</u> | <u>Special Funds</u> | <u>General Fund</u> |
| | | | | | |

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Signed 
Typed Name C.W. Cudworth

Date Prepared: February 5, 1981 Department Tax

If additional space is needed, attach a supplementary sheet.

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