



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 397

PRINTERS NO. 371

PRIME SPONSOR: Owlett

### COST / (SAVINGS)

FUND	FY 2021/22	FY 2022/23
General Fund	\$0	\$0

**SUMMARY:** House Bill 397, Printer's Number 371, amends Title 35 (Health and Safety) to expand the process for a municipality for rejecting a tax credit by providing for resolutions.

**ANALYSIS:** This bill amends Title 35 (Health and Safety) to expand the process for a municipality for rejecting a tax credit, specifically by adding the term "resolution" to Section 79A24 addressing rejections and appeals. It states that a governing body of a county or school district that establishes a tax credit shall adopt, by ordinance or resolution, a process for rejecting a claim by an active volunteer who does not satisfy all of the criteria for the type of tax credit provided.

The act shall take effect in 60 days.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. This is a technical correction as some governing bodies utilize resolutions.

**PREPARED BY:** Jeffrey Clukey  
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House Appropriations Committee (R)

**DATE:** October 27, 2021

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*