Senator Tyson-you had requested that the Department of Revenue provide a chart for the components of SB 498.

2024 SB 498				
SGF Impact (Dollars in Millions)		FY 2025	FY 2026	FY 2027
	Pregnancy center or Residential maternity care facility tax			
New Section 1	credit	-\$10.0	-\$10.0	-\$10.0
New Section 2	Child tax credit-for qualifying child	-\$755.5	-\$763.0	-\$770.7
	Child tax credit-for unborn child	-\$33.7	-\$33.4	-\$33.0
Section 3	Adoption credit	-\$8.0	-\$8.0	-\$8.0
	Sales tax exemption for pregnancy resource center or			
Section 4	residential maternity facility	-\$0.32	-\$0.35	-\$0.35
	SGF Impact	-\$807.5	-\$814.8	-\$822.1
SHF Impact (Dol	lars in Millions)			
	Sales tax exemption for pregnancy resource center or			
Section 4	residential maternity facility	-\$0.07	-\$0.08	-\$0.08
	SHF Impact	-\$0.07	-\$0.08	-\$0.08
	Total Impact	-\$807.6	-\$814.8	-\$822.1

FY 2027 has increased by approximately \$400,000 as the sales tax exemption was accidentally left out of the SGF calculation on the original fiscal note. Please accept my applogies.

## Kathleen Smith

Director | Office of Policy and Research

## **Kansas Department of Revenue**

109 SW 9<sup>th</sup> Street | Topeka, KS 66601-3506 Phone: 785-296-3070 | Fax: 785-296-7928 Kathleen.smith@ks.gov | ksrevenue.gov

