

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 384
Version:	INT
Request No.:	1555
Author:	Sen. Garvin
Date:	01/16/2023

Bill Analysis

SB 384 creates a income tax deduction beginning tax year 2024. The measure provides that the deduction shall equal 150% of wages paid to an employee while on leave pursuant to the Family Medical Leave Act. To qualify for the deduction, the employer shall have paid wages for no less than 4 weeks of leave taken, in an amount equivalent to that which the employee earned for work performed on a full-time basis and the employee shall be taking leave for reasons of the birth of a child, or placement of a child with the employee for adoption or foster care, and to bond with the newborn or newly placed child.

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