

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 98</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>933</b>
<b>Author:</b>	<b>Sen. Howard</b>
<b>Date:</b>	<b>12/26/2024</b>

**Bill Analysis**

SB 98 provides that no paid federal income tax shall be allowed to any taxpayer to arrive at taxable income for tax year 2025 and subsequent tax years. The measure creates a standard deduction of \$14,000.00 for single filers and \$28,000.00 for joint filers. The measure also creates a \$21,500.00 standard deduction for the head of household. For tax year 2026 and subsequent tax years, the measure provides that the standard deduction may also \$1,000.00 less than the deduction for federal income taxes or \$2,000.00 less for joint filers.

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