

HB 828 -- TAX CREDITS

SPONSOR: Laubinger

This bill provides that a taxpayer is not liable for penalties or interest on an income tax balance due if:

- (1) The taxpayer is denied part or all of a tax credit for which the taxpayer has qualified due to a lack of available funds; and
- (2) The denial causes a balance-due notice generated by the Department of Revenue.

The taxpayer must pay the balance within 60 days of the denial or be subject to penalties and interest.

This bill is the same as SB 67 (2025).