

HB 2364 -- INCOME TAX DEDUCTION

SPONSOR: Schulte

Beginning January 1, 2027, an employer will be allowed a tax deduction of up to 100% of regular wages paid to an employee, including self-employed individuals, serving jury duty, minus any amount of the employee's jury duty compensation remitted to the employer.

If an employer is found to have violated certain State or Federal laws affecting jury duty, that employer will be deemed ineligible for the deduction under this bill for the tax year in which the violation occurred. If the violation was discovered within one year of receiving the deduction, the employer must repay to the State the amount of tax savings realized from the deduction.

These provisions will sunset six years after the effective date.

This bill is similar to HB 223 (2025) and HB 2776 (2024).