



## FISCAL NOTE

### House Bill 23

Committee: Finance and Taxation General Fund      Sponsor: Representative Chip Brown

Analyst: JT Mathis

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**House Bill 23** as passed the House of Representatives would decrease receipts to the Education Trust Fund by an undetermined amount dependent upon the amount of income tax credits claimed by volunteer first responders for certain mileage traveled at the standard mileage allowance used for state employees. There are an estimated 12,200 volunteer first responders in the state, and the state employee mileage rate for calendar year 2023 is 65.5 cents per mile.

This bill would also allow volunteer fire departments and rescue squads to purchase certain kitchen items, food and drinks with funds designated as restricted by the Examiners of Public Accounts, which could effectuate an increase in expenditures of these entities by an undetermined amount dependent on the cost of kitchen items, food, drinks, or mileage that such entities would otherwise have not purchased absent this bill.

Finally, this bill would increase the administrative obligations of the Department of Revenue by requiring the department to establish the necessary rules and regulations to implement and administer the provisions of this bill.