



FISCAL NOTE

House Bill 175

Committee: Ways and Means Education

Sponsor: Representative Ben Robbins

Analyst: Hunter Lapp

Date: 02/02/2026

REVISED

House Bill 175 as introduced could reduce income tax receipts to the Education Trust Fund by a maximum of \$2 million annually, for Fiscal Years 2028 through Fiscal Year 2032 by establishing an income tax credit of up to \$5,000 that may be claimed by certain eligible donors who donate edible farm products to a qualifying food bank. This bill provides that these credits 1) are not refundable or transferable; 2) may not be carried forward; and 3) are available for tax years 2027 though 2030.