



FISCAL NOTE

House Bill 390

Committee: Ways and Means Education

Sponsor: Representative Anthony Daniels

Analyst: Riley Aaron

Date: 03/17/2026

House Bill 390 as introduced could decrease receipts to the Education Trust Fund and/or State General Fund in Fiscal Year 2027 by an undetermined amount dependent on the amount of non-transferable tax credits claimed against a taxpayer's tax liability for certain taxes (income tax, insurance premium tax, public utilities license tax, and financial institution excise tax) for up to 75% of eligible expenses incurred by the employer for the provision of adult day care (or 100% for small businesses), capped at \$600,000 per year per employer, under current law, and up to the current aggregate annual cap of \$20 million.