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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 16, 2021
Subject: House Bill No. 2237

Summary

House Bill No. 2237 would extend the eligible time period for the rural opportunity zone (ROZ) student loan repayment program and the income tax credit for individuals who establish domicile in a rural opportunity zone by two years.

Under current law, the ROZ student loan repayment program will end enrollment after June 30, 2021 and the income tax credit will end with tax year 2021. Under the bill, the loan repayment program would continue eligible enrollment through June 30, 2023, and the tax credit would be extended through tax year 2023. The bill would also extend annual reporting for two more years.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on February 24, 2021, on a vote of 107-16.