

continue to annually meet the federal poverty guidelines.

Proposed constitutional amendment is applicable to taxable years beginning on or after January 1, 2027.

Proposed constitutional amendment is effective January 1, 2027.

Specifies submission of the amendment to the voters at the statewide election to be held on November 3, 2026.

(Adds Const. Art. VII, Sec. 18(G)(1)(a)(i)(ee) and (2)(a)(vi))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Change effective date from 1/1/2026 to 1/1/2027.
2. Change the taxable years to which the bill applies from those beginning on or after 1/1/2026 to those beginning on or after 1/1/2027.
3. Correct the date of the statewide election from 11/15/2025 to 11/3/2026.