

# OFFICE OF FISCAL ANALYSIS

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sSB-9

AN ACT SUPPORTING COMMUTERS AND MICROTRANSIT SERVICES.

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## ***OFA Fiscal Note***

### ***State Impact:***

<b>Agency Affected</b>	<b>Fund-Effect</b>	<b>FY 27 \$</b>	<b>FY 28 \$</b>
Department of Revenue Services	GF - Potential Revenue Loss	None	Up to 1.5 million
Department of Transportation	TF - Cost	10.5 million	None

Note: GF=General Fund; TF=Transportation Fund

***Municipal Impact:*** None

### ***Explanation***

**Section 1**, which establishes a corporation business tax credit for providing a qualified commuter transportation benefit, results in a potential General Fund revenue loss of up to \$1.5 million annually beginning in FY 28. The actual revenue loss is dependent upon the number of qualifying participants in the tax credit program and the total amount of vouchers approved by the Department of Transportation (DOT) annually.

**Section 2** requires DOT, in consultation with various business and community organizations, to implement a public awareness campaign regarding the tax credit established in Section 1. It is expected that the agency can implement this within available resources.

**Section 3** requires DOT to submit a report on transit-oriented development, as outlined in the bill, and does not have a fiscal impact because it is anticipated that the agency has the expertise to complete

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such a report.

**Sections 4 and 5** appropriate \$10.5 million from the Special Transportation Fund to DOT to extend the agency's microtransit pilot program by a year.

**Section 6** repeals an inactive DOT-administered traffic reduction program and does not have a fiscal impact.

### **Spending Cap**

sHB 5032, the FY 27 Revised Budget as favorably reported by the Appropriations Committee, is under the spending cap by \$16.1 million in FY 27. The appropriation contained in section 5 of the bill would result in the budget being under the spending cap by \$5.6 million in FY 27.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to the amount of vouchers approved annually.