



## Fiscal Estimate Narratives

DFI 2/8/2018

LRB Number	17-5333/1	Introduction Number	SB-764	Estimate Type	Original
<b>Description</b> updating references to the Internal Revenue Code relating to certain individual income tax provisions, limiting the income tax deduction for certain tuition payments, clarifying the duties of the College Savings Program Board, a sales and use tax exemption for title holding entities for certain tax-exempt charitable organizations, and computing depletion for income and franchise tax purposes					

### Assumptions Used in Arriving at Fiscal Estimate

The Bill would have no fiscal impact on DFI (Department of Financial Institutions).

### Long-Range Fiscal Implications