

Federal Update: Special Session Laws 2021, Chapter 14
Further Consolidated Appropriations Act, 2020 (Cont.)
(\$000s)

	FY 2022	FY 2023	FY 2024	FY 2025
Disaster Relief Provisions				
Special disaster-related rules for use of retirement funds (1/1/18-2/18/20)	(\$80)	\$90	\$0	\$0
Special rules for qualified disaster-related personal casualty losses (1/1/18-2/18/20)	(\$600)	\$0	\$0	\$0
Temporary increase in limitation on qualified contributions (1/1/18-2/18/20)	(\$800)	\$300	\$200	\$0
Disaster Relief Provisions Subtotal	(\$1,480)	\$390	\$200	\$0
FCAA 2020: All Provisions				
Individual Income Tax	(\$11,680)	\$900	\$610	\$300
Corporate Franchise Tax	(\$4,420)	\$720	\$590	\$570
General Fund Total	(\$16,100)	\$1,620	\$1,200	\$870

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Coronavirus Aid, Relief, and Economic Security Act
(\$000s)

	FY 2022	FY 2023	FY 2024	FY 2025
Special rules for use of retirement funds (TY20 only)				
Individual Income Tax	(\$1,600)	\$1,700	\$0	\$0
CARES Act: All Provisions				
Individual Income Tax	(\$1,600)	\$1,700	\$0	\$0
Corporate Franchise Tax	\$0	\$0	\$0	\$0
General Fund Total	(\$1,600)	\$1,700	\$0	\$0

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Consolidated Appropriations Act, 2021
(\$000s)

	FY 2022	FY 2023	FY 2024	FY 2025
Individual Provisions				
Exclusion for certain financial aid grants made under the CARES Act (TY20)	(\$600)	\$0	\$0	\$0
Expansion of educator expense deduction beginning (^2/27/20)	(\$25)	(\$15)	(\$15)	(\$15)
Subtotal: Individual Provisions	(\$625)	(\$15)	(\$15)	(\$15)
Business and Investment Provisions				
Exclusion of EIDL loan advances and repayments (TY20 only)				
Individual Income Tax	(\$3,500)	(\$400)	(\$200)	(\$200)
Corporate Franchise Tax	(\$3,400)	(\$300)	(\$200)	(\$200)
SBA loan assistance (TY20-21)				
Individual Income Tax	(\$1,500)	(\$100)	(\$100)	(\$100)
Corporate Franchise Tax	(\$1,500)	(\$100)	(\$100)	(\$100)
Business and Investment Provisions				
Individual Income Tax	(\$5,000)	(\$500)	(\$300)	(\$300)
Corporate Franchise Tax	(\$4,900)	(\$400)	(\$300)	(\$300)
Subtotal	(\$9,900)	(\$900)	(\$600)	(\$600)
CAA 2021: All Provisions				
Individual Income Tax	(\$5,625)	(\$515)	(\$315)	(\$315)
Corporate Franchise Tax	(\$4,900)	(\$400)	(\$300)	(\$300)
General Fund Total	(\$10,525)	(\$915)	(\$615)	(\$615)