

## Fiscal Note 2027 Biennium

Bill#/Title:	HB0671.01: R tax code	Revise ABLE Act defin	itions to confo	rm to Montana in	dividual income
Primary Sponsor:	Melissa Nikola	kakos	Status:	As Introduced	
☐ Included in the Executive Budget		☐ Needs to be included in HB 2		☐ Significant Local Gov Impact	
☐ Significant Long-Term Impacts		☐ Technical Concerns		☐ Dedicated Revenue Form Attached	
		FISCAL SU	MMARY		
		FY 2026 Difference	FY 2027 Difference	FY 2028 Difference	FY 2029 Difference
Expenditures General Fund (01)	)	\$0	\$0	\$0	\$0
Revenues General Fund (01	)	\$0	\$0	\$0	\$0
Net Impact General Fund B		\$0	\$0	\$0	\$0
program defintio addition harmoni	nternal Revenue ns). ABLE acco zes program defi	Code" to 53-25-103, in the country are tax-advantaged nitions with Montana in a limpact to the State.	d savings accou	ints for people with	h disabilities. The
		FISCAL AN	IALYSIS		

## Assumptions

## Department of Revenue

- 1. HB 671 adds the definition of "Internal Revenue Code" to 53-25-103, MCA.
- 2. The addition of the definition is not expected to impact the administration of the Montana Achieving a Better Life Experience Act (ABLE) program or tax provisions. The proposed bill is not expected to have any fiscal impact to the Department.

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MA		RO	2/27/2025
Sponsor's Initials	Date	Budget Director's Initials	Date