

Multiple Agency Fiscal Note Summary

Bill Number: 2322 S HB	Title: Child care/tax preferences
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Estimated Cash Receipts

NONE

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	No fiscal impact					
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Joint Legislative Audit and Review Committee	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Commerce	Fiscal note not available											
Office of Financial Management	.0	750,000	750,000	750,000	.0	0	0	0	.0	0	0	0
Department of Revenue	Fiscal note not available											
Department of Social and Health Services	Fiscal note not available											
Department of Children, Youth, and Families	.0	0	0	0	.0	0	0	0	.0	0	0	0
Employment Security Department	.0	0	0	0	.0	0	0	0	.0	0	0	0
Total \$	0.0	750,000	750,000	750,000	0.0	0	0	0	0.0	0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Joint Legislative Audit and Review Committee	.0	0	0	.0	0	0	.0	0	0
Department of Commerce	Fiscal note not available								
Office of Financial Management	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	Fiscal note not available								
Department of Social and Health Services	Fiscal note not available								
Department of Children, Youth, and Families	.0	0	0	.0	0	0	.0	0	0
Employment Security Department	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Total									
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								

Estimated Capital Budget Breakout

Prepared by: Val Terre, OFM	Phone: (360) 280-3973	Date Published: Preliminary 2/12/2024
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Individual State Agency Fiscal Note

Bill Number: 2322 S HB	Title: Child care/tax preferences	Agency: 014-Joint Legislative Audit and Review Committee
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 360-786-7190	Date: 02/05/2024
Agency Preparation: ALINE MEYSONNAT	Phone: 360-786-5171	Date: 02/06/2024
Agency Approval: Eric Thomas	Phone: 360 786-5182	Date: 02/06/2024
OFM Review: Gaius Horton	Phone: (360) 819-3112	Date: 02/08/2024

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The substitute bill directs the Office of Financial Management (OFM) to facilitate the creation of a report that studies existing employer-provided childcare programs, explores various funding options, and includes recommendations to help support and expand access to childcare and how businesses can be a part of the solution to fund childcare.

The original bill created a requirement for businesses that receive a business and occupation (B&O) tax incentive to provide childcare for their employees established and directed JLARC to review the effectiveness of the change in employer-supported childcare. The current bill does not include a JLARC study.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

The current bill does not include a JLARC study, hence there is no fiscal impact.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Individual State Agency Fiscal Note

Bill Number: 2322 S HB	Title: Child care/tax preferences	Agency: 105-Office of Financial Management
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
Account					
General Fund-State 001-1	25,000	725,000	750,000	0	0
Total \$	25,000	725,000	750,000	0	0

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 360-786-7190	Date: 02/05/2024
Agency Preparation: Keith Thunstedt	Phone: 360-810-1271	Date: 02/08/2024
Agency Approval: Jamie Langford	Phone: 360-902-0422	Date: 02/08/2024
OFM Review: Val Terre	Phone: (360) 280-3973	Date: 02/09/2024

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The original version of this bill required taxpayers receiving a business and occupation (B&O) tax preference enacted, expanded, or extended on or after January 1, 2025 to provide childcare for children or wards of employees.

This bill (substitute version) directs OFM to facilitate the creation of a report to study existing employer-provided child care programs, funding options, and include recommendations to help support and expand access to child care. OFM must collaborate with the following entities:

- Businesses
- Labor representatives
- Childcare advocates
- Parent groups
- Department of Commerce
- Department of Children, Youth, and Families
- Employment Security Department
- Department of Revenue
- Department of Social and Health Services

The report must evaluate current available information and data including, but not limited to:

- Data and research related to existing employer-supported childcare programs within Washington and in the United States.
- Information regarding the categories of B&O tax incentives provided by the state and the economic impact of a B&O childcare requirement on employers.
- Best practices for employer-supported childcare programs.

The report must also include recommendations for at least three B&O tax preferences that incentivize businesses to provide employer-supported childcare to their employees.

The report is due to the Legislature by December 31, 2024. The effective date of this bill is 90 days after the end of the 2024 Legislative session, June 6, 2024.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Given the effective date of the bill, the short timeline to complete the required work by the due date for the final report, and the overall scope and breadth of the study, it is assumed OFM will require at least \$500,000, and up to \$1,000,000 in funding to hire a consultant to do facilitation, research, and produce the final report. OFM assumes that median point of that range, at \$750,000, one-time, for the study. The timing between the effective date and due date suggests that \$25,000 in funding is need in FY 2024, with the remaining \$725,000 needed in FY 2025.

The \$750,000 funding assumption is based on the requirement to collaborate with multiple entities. The assumption is that the facilitation will be with at least 30 separate entities, as follows:

- 5 state agencies

- 15 businesses
- 2 labor representatives
- 3 childcare advocates
- 5 parent groups

The report is required to contain data and research related to both Washington and US existing childcare programs, researching childcare programs nationwide will take significantly more effort than looking at only Washington State childcare programs.

Identifying the categories of existing B&O tax incentives provided by the state and calculating the economic impact of a B&O childcare requirement on the state is expected to be challenging and expensive work.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
001-1	General Fund	State	25,000	725,000	750,000	0	0
Total \$			25,000	725,000	750,000	0	0

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts	25,000	725,000	750,000		
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	25,000	725,000	750,000	0	0

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Individual State Agency Fiscal Note

Bill Number: 2322 S HB	Title: Child care/tax preferences	Agency: 307-Department of Children, Youth, and Families
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 360-786-7190	Date: 02/05/2024
Agency Preparation: Melissa Jones	Phone: (360) 688-0134	Date: 02/08/2024
Agency Approval: Sarah Emmans	Phone: 360-628-1524	Date: 02/08/2024
OFM Review: Carly Kujath	Phone: (360) 790-7909	Date: 02/08/2024

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Comparison of 2322 HB to 2322 SHB:

The substitute bill removes the child care requirement for B&O tax preferences and instead requires a report from Office of Financial Management (OFM).

Section 1 adds language to include child care is more expensive than college.

Section 2 removes the new section adding child care requirement for B&O tax preferences to RCW 82.04, and replaces with subsections below:

Section 2(1) directs the OFM to facilitate a report in collaboration with businesses, labor representatives, child care advocates, parent groups, legislators, and state agencies, and including but not limited to the Department of Commerce, Department of Children, Youth, and Families (DCYF), Employment Security Department, Department of Revenue, and Department of Social and Health Services.

Section 2(2) outlines the requirements of the study to include existing employer-provided child care programs, explore various funding options, and how businesses can be part of the solution to fund child care.

Section 2(3) the report must evaluate (a) data and research within Washington and the United States (b) B&O tax incentives and economic impact of businesses and (c) best practices for employer-supported child care programs.

Section 2(4) requires the report to be submitted by December 31, 2024, and the report must include recommendations for at least three B&O tax preferences that incentivize businesses to provide employer-supported child care to their employees.

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Section 1 contains intent language.

Section 2 is a new section added to RCW 82.04 creating certain conditions under which employers may receive business and occupation (B&O) tax preferences.

Section 2(1) Stipulates that a taxpayer receiving a B&O tax preference must provide child care for employee's children with a timeline of after January 1, 2025.

Section 2(2) provides specific options for taxpayers. (a) operation/maintenance of on-site child care center at a discounted rate. (b) payments or reimbursement to employees for a minimum of 25% of child care costs. (c) for taxpayers with at least one employee with a salary of \$250k or more, the employer may make an annual payment to the fair start for kids account. (c)(i), (ii), (iii) outlines requirements for the payment to the FSKA account which is 5% of total compensation of all employees with a salary of \$250k or more, and timelines for tracking the compensation to be used.

Section 2(3) exempts employers who are party to a collective bargaining agreement and the agreement does not include child care as a requirement.

Section 2(4) outlines requirements for employers to verify compliance via certificate to the Department of Revenue.

Section 2(5) outlines requirements for repayment of the preference and creates penalties when a taxpayer does not provide the certificate or required payment.

Section 2(6) requires the Department of Revenue to adopt rules.

Section 3, (1) and (2) establishes a requirement that the joint legislative audit and review team provide a review of the effectiveness of the change in employer-supported childcare in Washington by January 1, 2031.

Section 3(3) and subsections, outline the requirements for the report that must include: The number of: businesses and occupation taxpayers in the state that add childcare benefits, the number of businesses and occupation taxpayers who forego taking the tax preference rather than providing child care, the amount of revenue deposited into the FSKA account, and the most common form of child care taxpayers provide to their employees.

Section 3(4) provides authority to the joint legislative audit committee to use any data collected by the state.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

none.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

No fiscal impact. DCYF assumes contribution to the required report from OFM to be within current capacity.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Individual State Agency Fiscal Note

Bill Number: 2322 S HB	Title: Child care/tax preferences	Agency: 540-Employment Security Department
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 360-786-7190	Date: 02/05/2024
Agency Preparation: Adam Oskvig	Phone: 360-763-2919	Date: 02/08/2024
Agency Approval: Lisa Henderson	Phone: 360-902-9291	Date: 02/08/2024
OFM Review: Anna Minor	Phone: (360) 790-2951	Date: 02/08/2024

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The original bill set up a tax incentive program for employers who assist their employees with obtaining childcare. The substitute bill omits the tax incentive program and requires OFM to create a report on employer-assisted childcare.

This bill requires the Office of Financial Management to create a report on employer-provided childcare programs, in collaboration with other agencies, including Employment Security Department (ESD). ESD already has a data sharing agreement with Office of Financial Management; at most, a new statement of work may need to be added to the existing agreement. This work can be absorbed by current resources; therefore, this bill has no fiscal impact to ESD.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 2322 S HB

Title: Child care/tax preferences

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- Cities:
- Counties:
- Special Districts:
- Specific jurisdictions only:
- Variance occurs due to:

Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs:
- Legislation provides local option:
- Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

None

Estimated expenditure impacts to:

None

Part III: Preparation and Approval

Fiscal Note Analyst: Tammi Alexander	Phone: 360-725-5038	Date: 02/09/2024
Leg. Committee Contact: Kristina King	Phone: 360-786-7190	Date: 02/05/2024
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 02/09/2024
OFM Review: Val Terre	Phone: (360) 280-3973	Date: 02/09/2024

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

Note: This fiscal note reflects language in SHB 2322, 2024 Legislative Session.

CHANGES BETWEEN THIS VERSION AND PREVIOUS BILL VERSION:

- removes the childcare requirement for B&O tax preferences
- directs the Office of Financial Management to facilitate the creation of a report in collaboration with businesses, labor representatives, childcare advocates, parent groups, legislators, and state agencies to study existing employer-provided childcare programs, explore various funding options, and include recommendations to help support and expand access to childcare and how businesses can be a part of the solution to fund childcare, including at least three B&O tax preferences that incentivize businesses to provide employer-supported childcare to their employees
- requires the report to be submitted by December 31, 2024

SUMMARY OF CURRENT BILL:

This bill directs the Office of Financial Management to facilitate the creation of a report and recommendations on policy options that incentivize employer supported child care.

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

CHANGES IN EXPENDITURE IMPACTS BETWEEN THIS VERSION AND PREVIOUS BILL VERSION:

This substitute bill removes the requirement that any local government receiving a business and occupational tax preference is required to provide childcare for children or wards of employees, unless the the employer has a collective bargaining agreement excluding childcare. This substitute bill eliminates the administrative costs in addition to the cost of childcare reimbursement to employees.

EXPENDITURE IMPACTS OF CURRENT BILL:

This bill would not impact local government expenditures because no action is required.

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

CHANGES IN REVENUE IMPACTS BETWEEN THIS VERSION AND PREVIOUS BILL VERSION:

The changes in the substitute version do not create any new fiscal impacts to local government revenues.

REVENUE IMPACTS OF CURRENT BILL:

This bill would not impact local government revenues.

SOURCES:

Department of Revenue fiscal note, SHB 2322

House Bill Analysis, HB 2322, Finance Committee (01/23/2024)

House Bill Report, HB 2322, Finance Committee (02/05/2024)