

Tax-Related Sections in the House FY 2026 “Big Bill”
House Committee on Ways and Means
Chris Rupe, Joint Fiscal Office
March 25, 2025

Topic	Section of H.493 – As Introduced
Volunteer Income Tax Assistance Program	B.1100(q): \$148,000 one-time appropriation from General Fund
Annual Link-Up Language	E.111, E.111.1 Effective retroactively on January 1, 2025 and shall apply to taxable years beginning on and after January 1, 2024.
Technical Language – Joint Tax Returns	E.111.2 Effective retroactively on January 1, 2025 and shall apply to taxable years beginning on and after January 1, 2025.
Municipal Grand List Stabilization Program	B.1100(c) - \$1,000,000 appropriated from PILOT Special Fund E.142.1, E.142.2, E.142.3 <i>(Same language as in H.397)</i>
Clean Water Surcharge Sunset Repeal	E.715, E.715.1, E.715.2, E.715.3 <i>(Same language as in H.481)</i>