



## FISCAL NOTE

### Senate Bill 69

Committee: Finance and Taxation Education      Sponsor: Senator Sam Givhan

Analyst: John Friedenreich      Date: 02/10/2026

---

**Senate Bill 69** as introduced would decrease individual income tax receipts to the Education Trust Fund by an undetermined amount dependent upon: (1) the number of civilian employees of the Department of Defense filing for the state income tax exemption authorized pursuant to the provisions of this bill; (2) the salaries of the individuals filing; (3) the effective income tax rates of the individuals filing; and (4) the actual number of days the civilian employees are deployed away from the primary work locations. Based upon the estimated number of civilian employees deployed for the past five years and estimated average salaries, the Education Trust Fund could see a decrease of \$114,000 annually, beginning in FY 2028.