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## **S.F. No. 5191 – Emerald ash borer removal credit**

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This bill provides a nonrefundable individual income tax credit equal to 50 percent of the cost paid to remove a tree found to be infested by the emerald ash borer and has been required by state law or municipal ordinance to be treated or removed. The maximum credit is \$1,000. The credit must be allocated for nonresidents or part-year residents under provisions of current law.

Effective for taxable years beginning after December 31, 2023.