

# OFFICE OF FISCAL ANALYSIS

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sSB-203

AN ACT CONCERNING THE CONSIDERATION OF FAMILIAL  
RELATIONSHIP DURING THE ADMISSIONS PROCESS BY AN  
INSTITUTION OF HIGHER EDUCATION.

AMENDMENT

LCO No.: 5039

File Copy No.: 203

Senate Calendar No.: 149

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## ***OFA Fiscal Note***

### ***No Fiscal Impact***

The amendment, which requires the Commissioner of Revenue Services to study the imposition of a capital gains tax on certain higher education endowments for the purpose of reducing Paid Family and Medical Leave Insurance Program payroll tax contributions, does not result in any fiscal impact to the state or municipalities. The agency can accomplish this requirement without the need for additional resources.

*The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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