FILED
2021 Jul-29 PM 05:09
U.S. DISTRICT COURT
N.D. OF ALABAMA

Exhibit 1

Certain Revenue-Related Laws Enacted After March 3, 2021[1]

State	Revenue-Related Laws
West Virginia	• 2021 West Virginia Laws S.B. 34 (West's No. 244) (exempting certain rental and leasing equipment from sales and use tax) • 2021 West Virginia Laws H.B. 2499 (West's No. 72) (reducing taxes on arms and ammunition manufacturing) • 2021 West Virginia Laws H.B. 2760 (West's No. 270) (creating a small business tax credit for creating new jobs) • 2021 West Virginia Laws H.B. 2794 (West's No. 213) (extending Neighborhood Investment Tax Credit)
Alabama	• Act No. 2021-203 S.B. 352 (April 15, 2021) (delaying due date to pay certain State taxes) • Act No. 2021-423 H.B. 588 (May 14, 2021) (allowing deductions of federal income taxes on individual state tax returns) • Act No. 2021-540 H.B. 227 (May 27, 2021) (providing income tax credit for construction of storm shelter)
Arkansas	• Act 1013 (reducing sales tax on certain used cars) • Act 970 (providing tax exemption for water use by poultry farm) • Act 840 (increasing and extending historic rehabilitation tax credit) • Act 875 (increasing tax credit for water resource conservation) • Act 1109 (creating tax exemption for coins, currency, and bullion)

[1] The Tax Mandate's "covered period" extends from March 3, 2021, until all funds made available under Section 802 "have been expended or returned to, or recovered by, the Secretary." 42 U.S.C. § 802(g)(1).

	• Act 915 (reducing tax rate on sales of coal for use in manufacturing) • Act 944 (exempting electronic devices from sales tax for one weekend) • Act 904 (creating tax credit for contributions under Philanthropic Investment in Arkansas Kids Program) • Act 967 (creating tax credit for certain railroad track maintenance expenditures) • Act 935 (creating income tax credit for stillborn child) • Act 594 (creating tax credit for wood energy products and forest maintenance)
Alaska	• 2021 Alaska Laws Ch. 7 (H.B. 182) (extending fishery resource landing tax credit)
Florida	• 2021 Fla. Sess. Law Serv. Ch. 2021-31 (H.B. 7061) (enacting tax cut package) • 2021 Fla. Sess. Law Serv. Ch. 2021-193 (H.B. 3) (creating tax credit for contribution to New Worlds Reading Initiative)
Iowa	• 2021 Ia. Legis. Serv. Ch. 176 (H.F. 588) (creating tax credit for contributions to Hoover Presidential Library) • 2021 Ia. Legis. Serv. Ch. 177 (S.F. 619) (enacting many tax cuts, including expanding eligibility for child tax credit and decreasing estate tax for decedents dying in 2021)
Kansas	• 2021 Kansas Laws Ch. 42 (S.B. 66) (increasing tax available tax credits for certain investments) • 2021 Kansas Laws Ch. 115 (H.B. 2313) (reimbursing property taxes to businesses affected by covid-related shutdowns). • 2021 Kansas Laws Ch. 83 (H.B. 2143) (sales tax exemptions)

	• 2021 Kansas Laws Ch. 101 (S.B. 47) (creating tax credits) • 2021 Kansas Laws Ch. 93 (S.B. 50) (increased standard deduction)
Montana	• 2021 Montana Laws Ch. 488 (S.B. 159) (reducing top marginal individual income tax) • 2021 Montana Laws Ch. 476 (H.B. 191) (increasing property tax credit for elderly) • 2021 Montana Laws Ch. 248 (H.B. 252) (establishing employer tax credit for trades education and training expenses) • 2021 Montana Laws Ch. 506 (H.B. 303) (increasing tax exemption for certain business equipment expenses)
New Hampshire	• 2021 New Hampshire Laws Ch. 91 (H.B. 2) (phasing out the interest and dividends tax; reduces meals and rooms tax rate; increases the filing threshold for the business enterprise tax; and reduces the rate of the business profits tax) • 2021 New Hampshire Laws Ch. 95 (H.B. 486) (raising total household income for property tax relief claimant eligibility)
Oklahoma	• 2021 Okla. Sess. Law Serv. Chs. 492, 494, & 514 (H.B. 2960, 2963, & 2961) (lowering corporate income tax rate) • 2021 Okla. Sess. Law Serv. Ch. 493 (H.B. 2962) (reducing income tax rates and restoring refundability of state's earned income tax credit)
South Carolina	• 2021 South Carolina Laws Act 61 (S. 627) (modifying pass through trade and business income taxes) • 2021 South Carolina Laws Act 63 (S. 677) (providing for allocation of tax credit amount carried forward)

	• 2021 South Carolina Laws Act 98 (S. 689) (extending income tax filing deadline) • 2021 South Carolina Laws Act 87 (H. 4017) (adopting ARPA's exclusion of unemployment compensation from taxable income) • 2021 South Carolina Laws Act 79 (H. 3899) (permitting carry forward credits and increasing claimable amount as a percentage of tax liability) • 2021 South Carolina Laws Act 83 (S. 436) (authorizing additional tax credits) • 2021 South Carolina Laws Act 39 (H. 4064) (appropriating reserve funds for tax relief) • 2021 South Carolina Laws Act 53 (S. 463) (extending geothermal tax credits)
South Dakota	• 2021 South Dakota Laws Ch. 48 (HB 1013) (funding tax refunds for certain classes of individuals) • 2021 South Dakota Laws Ch. 165 (HB 1109) (creating exemption for any person who produces 200 or fewer gallons of cider for personal use) • 2021 South Dakota Laws Ch. 84 (SB 175) (decreasing eligibility requirements for education tax credit program)
Utah	• 2021 Utah Laws Ch. 75 (S.B. 153) (increases personal exemption for qualifying dependents) • 2021 Utah Laws Ch. 68 (S.B. 11) (creates tax credit for military retirement pay) • 2021 Utah Laws Ch. 428 (H.B. 86) (enacts tax credit for social security benefits)