

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 106</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>1125</b>
<b>Author:</b>	<b>Sen. Boren</b>
<b>Date:</b>	<b>12/26/2024</b>

**Bill Analysis**

SB 106 creates an income tax credit equal to 30% of the payments made by an employer against the student loan debt of an employee beginning in tax year 2026.

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