

**DEPARTMENT OF TAXATION
2025 Fiscal Impact Statement**

1. **Patron** Ellen H. Campbell

3. **Committee** House Agriculture, Chesapeake and
Natural Resources

4. **Title** Individual Income Tax: Trout-Fishing Access-
Site Registry Tax Credit

2. **Bill Number** HB 1813

House of Origin:

 X **Introduced**

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 Enrolled

5. Summary/Purpose:

This bill would require the Board of Wildlife Resources (“the Board”) to establish and manage a trout fishing access site registry where landowners register real property to allow valid fishing license holders access to the property for the sole purpose of fishing trout.

This bill would also establish a nonrefundable individual income tax credit of up to \$2,000 for eligible landowners for each taxable year that such landowner has real property registered as a trout-fishing access with the Board for the entire taxable year. The total amount of credits that may be claimed in aggregate would be capped at \$1 million per taxable year.

This bill would be effective for taxable years beginning on and after January 1, 2025, but before January 1, 2030.

6. Budget amendment necessary: Yes.

Item(s): Page 1, Revenue Estimates
258 and 260, Department of Taxation
369, Department of Wildlife Resources

7. Fiscal Impact Estimates are: Preliminary. (See Line 8.)

8. Fiscal implications:

Administrative Costs

The Department of Taxation (“the Department”) would incur estimated expenditures of \$355,890 in FY 26, \$118,300 in FY 27, and \$88,800 in FY 28 and each year thereafter. These costs would include tax processing and technology costs of creating the new tax credit and the addition of one new full-time employee to manage the Department’s responsibilities associated with the new tax credit.

The Virginia Department of Wildlife Resources (“DWR”) estimates a total amount of upfront costs of \$50,887. This amount includes systems costs necessary to incorporate and manage the information required for the trout fishing access registry and establishing and hiring a separate part-time staff position at an annual cost of \$22,887 to manage the development of these system updates and engage with regional fisheries managers, landowners, and other partners throughout the year. According to DWR, a new General Fund appropriation would be required to support this proposed legislation and ensure that its new mandates are successfully implemented.

Revenue Impact

This bill would have an unknown General Fund revenue impact of up to \$1 million beginning in Fiscal Year 2026. Such impact would not exceed the \$1 million annual cap per taxable year from 2025 through 2029. It is unknown how many landowners are along trout waters that would claim the credit proposed in the bill.

9. Specific agency or political subdivisions affected:

Department of Taxation
Department of Wildlife Resources

10. Technical amendment necessary: No.

11. Other comments:

Proposal

This bill would require that the Board establish and manage a trout fishing access site registry where landowners register their property to allow valid fishing license holders access to the property for the purpose of fishing trout.

“Eligible landowner” would mean an individual who has registered property with the Board as a trout fishing access site in accordance with the *Code of Virginia*.

This bill would also establish a nonrefundable individual income tax credit of up to \$2,000 for eligible landowners for each taxable year that such landowner has their property registered as a trout fishing access site with the Board for the entire taxable year. The amount of the credit claimed in a taxable year would be limited to the taxpayer’s income tax liability for that taxable year, and any unused credit may be carried forward up to five years.

The total amount of credits that may be claimed in aggregate would be capped at \$1 million per taxable year. Credits would be issued on a first-come, first-served basis and each taxpayer would be limited to one credit per taxable year.

The Department of Taxation would be required to develop guidelines for claiming the credit and the Board may develop regulations related to establishing and maintaining the trout fishing and access site registry.

This bill would be effective for taxable years beginning on and after January 1, 2025, but before January 1, 2030.

cc : Secretary of Finance

Date: 01/20/2025 ALS
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