

## Department of Planning and Budget 2015 Fiscal Impact Statement

**1. Bill Number:** HB2068

|                        |                                     |              |                          |            |                          |           |
|------------------------|-------------------------------------|--------------|--------------------------|------------|--------------------------|-----------|
| <b>House of Origin</b> | <input checked="" type="checkbox"/> | Introduced   | <input type="checkbox"/> | Substitute | <input type="checkbox"/> | Engrossed |
| <b>Second House</b>    | <input type="checkbox"/>            | In Committee | <input type="checkbox"/> | Substitute | <input type="checkbox"/> | Enrolled  |

**2. Patron:** Keam

**3. Committee:** Education

**4. Title:** Senior citizens higher education; income limit.

**5. Summary:** Increases from \$15,000 to \$23,850 the maximum taxable individual income for senior citizens who wish to register for and enroll in courses as a full-time or part-time student for academic credit, tuition free, at a public institution of higher education.

**6. Budget Amendment Necessary:** No.

**7. Fiscal Impact Estimates:** Indeterminate, see item 8.

**8. Fiscal Implications:** According to the State Council of Higher Education for Virginia, in FY 2013-2014, the public colleges and universities reported a total of 2,519 senior citizens receiving the tuition waivers. The value of the tuition waiver(s) is estimated at \$3.6 million.

Of the 2,519 students enrolled, 362 were at the four-year undergraduate level, and 225 were at the graduate level. The two-year schools enrolled 1,932 students. Of the 2,519, 97 percent were part-time. The college with the largest impact is Northern Virginia Community College with a total of 990 students, with forgone tuition estimated at \$930,000; George Mason University (282) and Tidewater Community College (242) are in second and third place, respectively.

It is not known how many additional senior citizens would enroll should the guidelines be expanded and the potential for forgone tuition revenue.

**9. Specific Agency or Political Subdivisions Affected:** All state colleges and universities, State Council of Higher Education for Virginia for reporting purposes.

**10. Technical Amendment Necessary:** No.

**11. Other Comments:** None.