

REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly

2007 Regular Session

Legislative Revenue Office

Bill Number:	HB 2752-A
Revenue Area:	Income
Economist:	Chris Allanach
Date:	6-4-2007

Measure Description:

Expands the Working Family Child Care credit to taxpayers who incur child care expenses because their spouse's disability prevents him or her from providing child care, being employed, or attending school. Defines 'disability' as a physical or cognitive condition that results in a person requiring assistance with the activities of daily living. Allows the Department of Revenue to require a physician verify the existence of the disability and its severity. Applies to tax years beginning on or after January 1, 2007. Sunsets the Working Family Child Care credit as of January 1, 2014.

Revenue Loss:

	2007-08	2008-09	2007-09 Biennium	2009-11 Biennium
State General Fund	< \$50,000	< \$50,000	< \$50,000	< \$50,000

Impact Explanation:

This extension of the working family child care credit is to a targeted group of taxpayers that is expected to be small. Data currently collected from tax returns allows for an analysis of the taxpayers who may claim this credit and indicates few additional taxpayers would be eligible for the credit under these conditions.

State Capitol Building
900 Court St NE, Room H-197
Salem, OR 97301-1347

Phone: 503-986-1266
Fax: 503-986-1770
<http://www.leg.state.or.us>