

# REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly  
2007 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	HB 2752-B
<b>Revenue Area:</b>	Income
<b>Economist:</b>	Chris Allanach
<b>Date:</b>	6-22-2007

## 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. Grants the Department of Revenue rule making authority with respect to a taxpayer's claim of disability in conjunction with this credit. Resolves potential conflicts should HB 3201 become law.

## 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.

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