

# REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly  
2007 Regular Session  
Legislative Revenue Office

|                      |                |
|----------------------|----------------|
| <b>Bill Number:</b>  | HB 3331        |
| <b>Revenue Area:</b> | Income         |
| <b>Economist:</b>    | Chris Allanach |
| <b>Date:</b>         | 6-22-2007      |

## Measure Description:

Creates a credit against personal income taxes for a taxpayer who provides a living donation of a kidney or partial liver in a transplant operation. The credit is the lesser of 50% of the taxpayer's liability or \$1,000. The credit is nonrefundable and may not be carried forward. Requires the taxpayer to submit verifying documentation with their tax return. Applies to transplant operations occurring in tax years beginning on or after January 1, 2008 and before January 1, 2013

## Revenue Impact:

|                    | 2007-08 | 2008-09   | 2007-09<br>Biennium | 2009-11<br>Biennium |
|--------------------|---------|-----------|---------------------|---------------------|
| State General Fund | Minimal | -\$50,000 | -\$50,000           | -\$100,000          |

## Impact Explanation:

Data from The Organ Procurement and Transplantation Network indicate that, on average, roughly 90 living organ kidney donations occur in Oregon each year. Assuming the income distribution of these donors is similar to that for all filers, roughly 65% of these taxpayers would have their tax liability reduced by 50% and the remaining filers would receive a \$1,000 credit.

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