

REVENUE: May have revenue impact, statement not yet issued

FISCAL: Fiscal statement issued

---

<b>Action:</b>	Do Pass and Be Referred to the Committee on Finance and Revenue by Prior Reference
<b>Vote:</b>	3 - 0 - 2
<b>Yeas:</b>	Kruse, Verger, Morrisette
<b>Nays:</b>	0
<b>Exc.:</b>	George G., Monnes Anderson
<b>Prepared By:</b>	Ilana Weinbaum, Administrator
<b>Meeting Dates:</b>	3/19

---

**WHAT THE MEASURE DOES:** Establishes the Family Caregiver Support Advisory Board and specifies composition, structure and criterion for membership. Allows the board to adopt rules regarding its administration. Appropriates General Fund to the board. Allows people providing in-home care, without compensation, to senior or disabled relative, to receive a credit of up to \$500 against state taxes for expenses related to care, training and supplies. Prohibits the credit from exceeding the individual's tax liability and from being carried over to succeeding tax years. Declares an operative date of January 1, 2008. Declares effective date of 91st day after sine die.

**ISSUES DISCUSSED:**

- Needs of family caregivers
- Intent to have tax credit only apply to households with income less than \$60,000 per year
- Role of the Family Caregiver Advisory Board

**EFFECT OF COMMITTEE AMENDMENT:** No Amendment.

**BACKGROUND:** There are currently about 400,000 individuals providing an estimated 385 million hours of unpaid care annually to senior relatives in Oregon. The estimated value of this caregiving is more than \$3.8 billion. This caregiving results in a great relief to Oregon's publicly funded long-term care system.