

2009 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: HB 2069 **STATUS:** A Engrossed
SUBJECT: Elderly medical income tax deductions
GOVERNMENT UNIT AFFECTED: Department of Revenue, Department of Transportation and
Department of Human Services
PREPARED BY: Dawn Farr
REVIEWED BY: Laurie Byerly
DATE: June 12, 2009

	<u>2009-2011</u>	<u>2011-2013</u>
EXPENDITURES: See Comments.		

REVENUES:
See Comments.

EFFECTIVE DATE: 91st day after sine die.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The bill modifies the age that elderly medical income tax deductions might be taken; directs Department of Revenue (DOR) to determine the increase in revenue attributed to the allowable medical subtraction; directs that increased revenues be distributed 50 percent to the Oregon Project Independence Fund and 50 percent to the Elderly and Disabled Special Transportation Fund; and allows DOR to adopt rules to implement the bill.

Agencies potentially impacted by the bill include the Department of Revenue, Department of Transportation who administers the Elderly and Disabled Special Transportation Fund, and the Department of Human Services who administers the Oregon Project Independence Fund.

This fiscal impact statement is for the purpose of transmitting the measure from the House Revenue Committee to the Joint Committee on Ways and Means. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Ways and Means.