

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number:	HB 2032
Revenue Area:	Income Taxes
Economist:	Chris Allanach
Date:	2-24-09

Measure Description:

Establishes a \$1,000 personal or corporate income tax credit for the provision of pro bono legal services to certain military personnel. Requires the service member to be active duty, have deployment-related status, or have been released from such duty or status within 180 days of the provision of the legal services. Applies to tax years beginning on or after January 1, 2009.

Revenue Impact:

Preliminary information suggests this may have a relatively small revenue impact. Further research will occur when the bill is in the House Committee on Revenue.

Creates, Extends, or Expands Tax Expenditure: Yes

The House Committee on Revenue will discuss a purpose and expected outcome for this policy.