

PRELIMINARY

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

Bill Number:	HB 2164
Revenue Area:	Personal Income Tax
Economist:	Chris Allanach
Date:	2-16-09

Measure Description:

Adds, for purposes of the military pay subtraction, language to statute that defines "active service" as including weekend drills, annual training, summer camp, special school attendance and battle assemblies.

Revenue Impact (\$Millions):

	Fiscal Year		Biennium		
	2009-10	2010-11	2009-11	2011-2013	2013-2015
State General Fund					

Impact Explanation:

The extent to which this bill has a revenue impact depends on the extent to which military personnel are already including the relevant compensation when they currently claim the subtraction. There is some indication that many Guardsmen may be including this pay when claiming their military pay subtraction under current law. Further research is necessary to estimate the extent to which this is occurring.

Creates, Extends, or Expands Tax Expenditure: **Yes** **No**