

**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:	4-9-09

Measure Description:

Codifies an existing Department of Revenue administrative rule that states that “active service” includes weekend drills, annual training, summer camp, special school attendance and battle assemblies. Applies to tax years beginning on or after January 1, 2009.

Revenue Impact: None

Because this bill simply codifies an existing administrative rule, it has no effect on the number of military personnel who may claim the subtraction or on the amount they may claim. Consequently, there is no revenue impact. In 2008, the Department of Revenue implemented a temporary rule that recognized those activities listed above as being included in the definition of “active service”. The reason for the rule was to recognize the original legislative intent of the statute and to accommodate for changes over time in the terms used to describe active service.

Creates, Extends, or Expands Tax Expenditure: No