

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

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| Bill Number: | HB 2450A |
| Revenue Area: | Income Taxes |
| Economist: | Chris Allanach |
| Date: | 3-11-09 |

Measure Description:

Creates a tax credit for physicians, physician's assistants or nurse practitioners who perform child abuse medical assessments. The credit is the lesser of \$5,000 or \$625 times the number of assessments conducted during the tax year. Limits the total amount of potential credits by specifying that no more than 40 taxpayers may be certified to claim the credit (and no more than three certified in any one county). Applies to tax years beginning on or after January 1, 2010 and before January 1, 2020.

Revenue Impact:

This policy would have a revenue loss that depends on the number of taxpayers who would be eligible for the credit and the number assessments per year. Due to the limits included in the bill, the revenue loss could be no more than \$200,000 per year. 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.