

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

<b>Bill Number:</b>	HB 2803
<b>Revenue Area:</b>	Income Taxes
<b>Economist:</b>	Chris Allanach
<b>Date:</b>	3-9-09

**Measure Description:**

Creates a tax credit for employers hiring persons released from a correctional institution. The credit is the lesser of \$600 or five percent of the wages paid to the released person. For purposes of the credit wages do not include federal funds received for on-the-job training. Applies to released persons who commence work on or after January 1, 2010 and tax years beginning on or after January 1, 2010.

**Revenue Impact:**

This policy would have a revenue loss that depends on the number of released persons hired by taxable employers, their wages, and the amount of federal funds received by the employer for on-the-job training. 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.