

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

<b>Bill Number:</b>	HB 3253A
<b>Revenue Area:</b>	Income Taxes
<b>Economist:</b>	Chris Allanach
<b>Date:</b>	4-21-09

**Measure Description:**

Creates an income or corporate excise tax credit for plug-in electric vehicles. Sets the amount of the tax credit per vehicle to \$2,500 plus \$417 per kilowatt-hour of battery capacity in excess of four kilowatt-hours; limits the maximum credit per vehicle to \$5,000. Limits the number of eligible vehicles per taxpayer to five. Applies to tax years beginning on or after January 1, 2010.

**Revenue Impact:**

This policy is expected to result in a revenue loss. 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.