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**76th Legislative Assembly**  
**JOINT COMMITTEE ON TAX CREDITS**

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**Evaluation Format**

Bill Number: HB 2167—includes labor rebate certificates  
Corresponding Bill in Other Chamber: SB 314 & HB 3175 extend credit sunset  
Description: Film & Video Credit  
When Enacted: 2003  
Policy Area: Economic Development  
State Agency Conducting Evaluation: Oregon Film & Video Office

1. Cost & Benefit Analysis

*Costs of Credit*

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$5.8	\$0.1	\$0
Revenue Impact of Expansion	\$6.9	\$14.9	\$15.0
Total Revenue Impact	\$12.7	\$15.0	\$15.0

*Other Costs:*

*Benefits*

Historic and expected return from credit:

