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Joint Committee on Tax Credits 764 Session

76th Legislative Assembly JOINT COMMITTEE ON TAX CREDITS

900 Court Street NE Rm 143 Salem, Oregon 97301 Phone (503) 986-1266 — Fax (503) 986-1770

Evaluation Format

Bill Number: HB 2404

Corresponding Bill in Other Chamber: ---

Description: Creates tax credit for veterans' mental health services

When Enacted: New Credit Policy Area: Social Policy

State Agency Conducting Evaluation: ---

1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact			***
Revenue Impact of Expansion			
Total Revenue Impact			

Other Costs:

Benefits

Historic and expected return from credit:

- Beneficiaries of Credit:
 a. Through tax returns
 - b. Through effect of credit

2. Rationale for credit versus appropriation

3. Tax administration issues

4. Overall Comments