

Co-Chairs
Senator Ginny Burdick
Representative Jules Bailey
Representative Vicki Berger



Staff
Paul Warner, Legislative Revenue Officer
Mazen Malik, Sr. Economist
Chris Allanach, Sr. Economist
Dae Baek, Economist
Christine Broniak, Economist
Corinne Gavette, Office Manager

Co-Vice Chairs
Senator Frank Morse
Representative Sara Gelsler
Representative Matt Wand

Members
Senator Mark Hass
Senator Chris Telfer
Representative Cliff Bentz
Representative Katie Eyre Brewer
Representative Phil Barnhart
Representative Tobias Read

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 2196
Corresponding Bill in Other Chamber: --
Description: Creates exemption from fuel tax for cooking oil made from biodiesel.
When Enacted: New
Policy Area: Environment
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	\$0	\$0	\$0
Revenue Impact of Extension			
Total Revenue Impact			

Other Costs:

Benefits

Historic and expected return from credit:

MEASURE: HB 2196
EXHIBIT: F
Joint Committee on Tax Credits 76th Session
DATE: 05-05-2011 PAGES: 2
SUBMITTED BY: Chris Allanach

1. 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