

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
**Seventy-Sixth Oregon Legislative
Assembly**
2011 Regular Session
Legislative Revenue Office

Bill Number: HB 2404 - A
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 3/3/2011

Measure Description: Creates a \$2,500 tax credit against individual income taxes for individuals who provide services as a mental health care provider to at least ten veterans. For purposes of the tax credit, requires that the veterans be new patients of the provider and they provide proof of their veteran status. Applies to tax years beginning on or after January 1, 2011. Takes effect on the 91st day following adjournment sine die.

Revenue Impact (in \$Millions): This bill would have a revenue impact depending on the extent to which additional veterans seek services from qualified providers. Because the tax credit would first affect tax year 2011, the revenue impact would affect revenues in the 2011-13 biennium. Further analysis will be done when the bill is in the Joint Committee on Tax Credits.

Impact Explanation:

Creates, Extends, or Expands Tax Expenditure: Yes No

HB 2404 comes as a recommendation of the Legislative Task Force on Women Veterans' Health Care. The policy purpose of the measure is to make mental health services more readily available to veterans - especially women veterans - in rural and remote Oregon where they are unable to access VA mental health services. *(Provided by the House Committee on Veterans Affairs)*