

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

Bill Number: HB 3248  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 3/14/2011

**Measure Description:**

Creates a tax credit for members of the Oregon National Guard or military reservists on active duty and deployed outside the United States for Internet service. The amount of the credit is equal to the amount actually paid by the taxpayer to the service provider for Internet access or usage. Applies to tax years beginning on or after January 1, 2012.

**Revenue Impact (in \$Millions):**

There would be a revenue loss from this bill depending on the number of armed forces personnel who incur these costs. 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

The policy purpose of this measure is  
*(to be completed by the House Committee on Veterans Affairs)*