

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

**Bill Number: SB 317 - A**  
**Revenue Area: Income Taxes**  
**Economist: Chris Allanach**  
**Date: 4/26/2011**

**Measure Description:** Adjusts the sunset date for the tax credit for investment in electronic commerce in an enterprise zone or city designated for electronic commerce from January 1, 2012 to January 1, 2018.

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

	Fiscal Year		Biennium		
	2011-12	2012-13	2011-13	2013-2015	2015-2017
<b>General Fund</b>	<b>\$0</b>	<b>-\$0.1</b>	<b>-\$0.1</b>	<b>-\$0.3</b>	<b>-\$0.3</b>

**Impact Explanation:** The preliminary revenue impact is based on the historical use of the tax credit. Since 2005, up to 20 taxpayers have claimed the credit each tax year. The credit is 25 percent of the investments made, up to \$2 million, per year. Further analysis will be done when the bill is in the Joint Committee on Tax Credits.

**Creates, Extends, or Expands Tax Expenditure:**      Yes  No

The policy purpose of this measure is  
*(to be completed by the Senate Committee on Business, Transportation and Economic Development)*