

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Seventh Oregon Legislative  
Assembly  
2013 Regular Session  
Legislative Revenue Office

Bill Number: HB 2883  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 319/2013

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

**Measure Description:** Creates an individual income tax credit for fees paid by members of the Oregon National Guard or military Reserves for internet services provided outside the United States. The amount of the credit is equal to the amount paid by the taxpayer for internet access and services. Applies to tax years beginning on or after January 1, 2014.

**Revenue Impact (in \$Millions):** There would be a revenue loss from this policy depending, in part, on the number of armed forces personnel who incur these costs. Further analysis will be done when the bill is in the House Committee on Revenue

**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' Services and Emergency  
Preparedness)*

Further Analysis Required