

Policies Contained in HB 2505-A4								If HB 2456 Fails		
Section(s)	ORS	Policy	Effective Date	Sunset Date	Revenue Impact (\$M)			Revenue Impact (\$M)		
					2013-15	2015-17	2017-19	2013-15	2015-17	2017-19
1-5	315.266	EIC (with expansion to 8%)	1/1/2014	1/1/2020	-\$53.9	-\$100.0	-\$100.8	-\$42.2	-\$75.2	-\$75.8
6-7	316.102	Political contributions (with income cap of \$100k/\$200k)	1/1/2014	1/1/2020	-\$6.3	-\$15.5	-\$13.7	-\$6.3	-\$15.5	-\$13.7
8	315.675	Cultural Trust		1/1/2020	-\$3.3	-\$6.6	-\$6.8	-\$3.3	-\$6.6	-\$6.8
9	316.157	Pension income		1/1/2020	-\$0.9	-\$1.7	-\$1.7	-\$0.9	-\$1.7	-\$1.7
10-13	315.613/616	Rural medical provider (with 20 hrs/wk and Medicare percentage)	1/1/2014	1/1/2016	-\$0.5	-\$2.6	-\$1.9	-\$0.5	-\$2.6	-\$1.9
14-16	315.622	Rural EMT (with increase to \$500)	1/1/2014	1/1/2020	-\$0.4	-\$0.6	-\$0.7	-\$0.2	-\$0.3	-\$0.4
17	315.237	Employer provided scholarships		1/1/2020	\$0.0	-\$0.1	-\$0.1	\$0.0	-\$0.1	-\$0.1
18-32	315.164	Farmworker housing construction (with Ag worker changes)	1/1/2013	1/1/2020	-\$0.2	-\$0.6	-\$0.9	-\$0.2	-\$0.6	-\$0.9
33-35	note	Manufactured home park closure		1/1/2020	\$0.0	-\$0.1	-\$0.1	\$0.0	-\$0.1	-\$0.1
36-37	note	Manufactured home gains subtraction (Moved to -A5)		1/1/2020	\$0.0	-\$0.1	-\$0.1	\$0.0	-\$0.1	-\$0.1
38-40	327.152/154	Increase R&D cap to \$2 million, double deduction prohibition	1/1/2014	1/1/2018*	-\$1.5	-\$2.0	-\$1.0	\$0.0	\$0.0	\$0.0
41-44	315.514	Increase film & video credit cap to \$12 million/year and reimbursement policy changes	7/1/2013	1/1/2018*	-\$11.4	-\$11.4	-\$6.0	\$0.0	\$0.0	\$0.0
45, 52	315.366	Convert transit credit to one-year	1/1/2014	1/1/2016*	-\$4.1	\$2.6	\$1.5	\$0.0	\$0.0	\$0.0
Note		Sections 46 to 51 deleted by amendment								
53-54	315.141	Prohibit biomass tax credits for canola grown in the Willamette Valley	1/1/2014	1/1/2018*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
55-56	315.521	Clarify structure of the University Venture Development Fund credit		1/1/2016*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
57-58		Revenue impact statement requirements and default 6-year sunset on all tax expenditures	1/1/2014		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
59	317.122	Sunset the workers compensation credit		1/1/2014	\$1.5	\$3.0	\$3.0	\$1.5	\$3.0	\$3.0
60	316.502	Wolf credit refundability technical fix		1/1/2018*	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
61	315.156	Crop donation	1/1/2014	1/1/2020	-\$0.1	-\$0.2	-\$0.2	\$0.0	\$0.0	\$0.0
62		Enhancement contingent upon HB 2456 becoming law								
63		Effective date								
Net Revenue Impact:					-\$81.1	-\$135.9	-\$129.5	-\$52.1	-\$99.8	-\$98.5

* Current law, not changed in this bill