| Policies Contained in HB 3367-A16 | | | | | | | |
|-----------------------------------|-------------|---|-------------------|----------------|----------------------|---------|---------|
| Section(s) | ORS | Policy | Effective Date | Sunset Date | Revenue Impact (\$M) | | |
| | | | | | 2013-15 | 2015-17 | 2017-19 |
| 1-3 | 315.266 | Earned income | | 1/1/2020 | -\$42.2 | -\$75.2 | -\$75.8 |
| 4-5 | 316.695 | Additional medical deduction limited to age 62 and over | 1/1/2013 | | \$3.0 | \$5.0 | \$6.0 |
| 4-5 | 361.695 | Federal tax subtraction for married-filing-separate | 1/1/2013 | | \$4.0 | \$5.0 | \$5.0 |
| 6-7 | 316.102 | Political contributions (with income cap of \$100k/\$200k) | 1/1/2014 | 1/1/2020 | -\$6.3 | -\$15.5 | -\$13.7 |
| 8 | 315.675 | Cultural Trust | | 1/1/2020 | -\$3.3 | -\$6.6 | -\$6.8 |
| 9 | 316.157 | Pension income | | 1/1/2020 | -\$0.9 | -\$1.7 | -\$1.7 |
| 10-13 | 315.613/616 | Rural medical provider (with 20 hrs/wk, Medicare percentage, Coos Bay hospital, and grandfather clause) | 1/1/2014 | 1/1/2016 | -\$1.0 | -\$3.6 | -\$2.9 |
| 14-15 | | Deleted by amendment | | | | | |
| 16 | 315.622 | Rural EMT | | 1/1/2020 | -\$0.2 | -\$0.3 | -\$0.3 |
| 17 | 315.237 | Employer provided scholarships | | 1/1/2020 | \$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 |
| 33-35 | note | Manufactured home park closure | | 1/1/2020 | \$0.0 | -\$0.1 | -\$0.1 |
| 36-37 | note | Manufactured home gains subtraction | | 1/1/2020 | \$0.0 | -\$0.1 | -\$0.1 |
| 38-39 | 327.154 | R&D double deduction prohibition | 1/1/2014 | 1/1/2018* | \$0.0 | \$0.0 | \$0.0 |
| 40-41 | 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 |
| 42-43 | 315.521 | Clarify structure of the University Venture Development Fund credit | | 1/1/2016* | \$0.0 | \$0.0 | \$0.0 |
| 44-45 | | Revenue impact statement requirements and default 6-year sunset on all tax expenditures | 1/1/2014 | | \$0.0 | \$0.0 | \$0.0 |
| 46 | 317.122 | Sunset the workers compensation credit | | 1/1/2014 | \$1.5 | \$3.0 | \$3.0 |
| 47 | 316.502 | Wolf credit refundability technical fix | | 1/1/2018* | \$0.0 | \$0.0 | \$0.0 |
| 48 | | Effective date | | | | | |
| | | | Net Rev | enue Impact: | -\$45.6 | -\$90.7 | -\$88.3 |

^{*} Current law, not changed in this bill