

Policies Contained in HB 3367-A22

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
48-51	315.514	Increase film & video credit cap to \$10 million/year and reimbursement policy changes	7/1/2013	1/1/2018*	-\$7.6	-\$7.6	-\$3.8
52		Effective date					
Net Revenue Impact:					-\$53.2	-\$98.3	-\$92.1

* Current law, not changed in this bill