

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

Bill Number: HB 2316  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 3/6/2013

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

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**Measure Description:** Removes the consideration of pension income from the definition of “lower income household” for individuals to qualify as account holders for the Oregon Individual Development Account Initiative.

**Revenue Impact:** None.

**Impact Explanation:** The definitional change proposed in this bill may affect who is eligible to participate, but it is not expected to change the number of participants. While there is no statutory limit on the number of account holders, the program has been administered with a limit on the amount of annual contributions made to the program. Because these contributions serve as the source of matching funds for account holders, that limit affects the number of participants.

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