

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

Bill Number: HB 2475  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 3/19/2013

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

**Measure Description:** Extends the sunset date for the tax credit for volunteer rural emergency medical technicians from January 1, 2014 to January 1, 2020.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2013-14	2014-15	2013-15	2015-2017	2017-2019
General Fund	\$0	-\$0.2	-\$0.2	-\$0.3	-\$0.4

**Impact Explanation:** Over the past four years, an average of 612 taxpayers have claimed \$160,000 in these credits and have reduced their collective tax liability by \$150,000 each year. There have been both increases and decreases on a year-over-year basis, but the average long-term trend has been mild growth. The estimated impacts here reflect the assumption that this long-term trend continues.

**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