

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2495**

Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session  
Legislative Fiscal Office

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

Prepared by: Matt Stayner  
Reviewed by: John Borden  
Date: 4/25/13

**Measure Description:**

Creates or adjusts sunset for certain income and corporate excise tax subtractions not required under federal law or Oregon Constitution.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Local Government Mandate:**

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Revenue to the Joint Committee on Tax Credits. The bill creates or adjusts sunset dates for certain income and corporate excise tax credits. The agency anticipates having a fiscal impact associated with this bill, the amount of this impact is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Tax Credits.

Further Analysis Required