

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

Bill Number: SB 324
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 2/8/2013

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

Measure Description: Extends the sunset date for the \$250 nonrefundable credit against personal income taxes allowed to certain rural emergency medical technicians. Moves the sunset date from January 1, 2014 to January 1, 2020. Maintains the requirement that the eligible technicians be certified by the Office of Rural Health.

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: The estimated impact is based on historical tax returns. Between tax years 2006 and 2010, the number of claimants ranged from 563 to 626 with a total amount of roughly \$150,000 in credits claimed each year. On average, roughly seven percent of the credit is unused each year due to insufficient tax liability. Given the historical stability in the cost of this credit, there is little growth expected in the coming biennia.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required