

**DRAFT**  
**REVENUE IMPACT OF**  
**PROPOSED LEGISLATION**  
 Seventy-Seventh Oregon Legislative  
 Assembly  
 2014 Regular Session  
 Legislative Revenue Office

Bill Number: SB 1541  
 Revenue Area: Income Tax  
 Economist: Vijay Satyal  
 Date: 02/06/2014

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

**Measure Description:**

Reinstates the tax credit for crop donations and increases the percentage of wholesale price allowed as amount of credit. The measure seeks to increase the allowable percentage of tax credit from the original 10% to 15% of the wholesale price of donated food. The tax credit would be applicable for tax years beginning on or after January 1, 2014 and before January 1, 2020.

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

	Fiscal Year		Biennium		
	2013-14	2014-15	2013-15	2015-17	2017-19
General Fund	\$ 0	- \$ 0.36	- \$ 0.36	- \$ 0.9	- \$ 1.2

**Impact Explanation:** For tax years 2005 through 2011, the tax credit was used by an average of 99 personal income tax filers and fewer than 10 corporate income tax filers each tax year. The revenue impact estimates for extending the sunset are provided above and based on assumptions of average historical usage rate (used as a proportion of claimed tax credit) and a steady rate of growth in future demand for the tax credit.

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

To increase the amount of food donated by food producers to charities that serve individuals and families experiencing hunger by offsetting expenses incurred during the collection, transportation, and storage of donated food.