

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

Bill Number: HB 4005 - A
Revenue Area: Income Tax
Economist: Chris Allanach
Date: 2/18/2014

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

Measure Description: Increases the cap on the total number of electronic commerce zones from 10 to 15. Takes effect on the 91st day following adjournment sine die.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2013-14	2014-15	2013-15	2015-17	2017-19
General Fund	\$0	-\$0.08	-\$0.08	-\$0.16	-\$0.08

Impact Explanation: The estimated revenue impact is based on historical tax returns. The number of claimants has varied between roughly 10 and 20 for tax years 2005 through 2010. Due to the historical volatility, the estimates represent the expected value over time.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to meet increased demand for these zone designations.