

**PRELIMINARY** STAFF MEASURE SUMMARY

CARRIER:

Senate Committee on Workforce

**REVENUE:** Revenue statement issued

**FISCAL:** No fiscal impact

**SUBSEQUENT REFERRAL TO:** Tax Credits

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**Action:**

**Vote:**

Yeas:

Nays:

Exc.:

**Prepared By:** Matthew Germer, Administrator

**Meeting Dates:** 2/11

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**WHAT THE MEASURE DOES:** Extends tax credit for employment-related household services and dependent care expenses to the 2021 tax year.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

**BACKGROUND:** Under current Oregon law, a resident can receive a tax credit for qualifying employment-related household services and dependent care expenses. The credit is calculated based on a progressive table and can only be claimed by those with a federal taxable income less than \$45,000 per year. In addition, the credit is subject to the definitions and limitations in Chapter 21 of the Internal Revenue Code. Unless extended, the tax credit is set to expire on January 1, 2016.

Senate Bill 46 extends the tax credit for employment-related services through the 2021 tax year.