

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office**

**Bill Number: SB 122 - 2  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 3/24/2015**

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

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**Measure Description:** Creates a personal income tax credit for classroom expenses incurred by an educator. Defines terms. Limits the tax credit to the least of: eligible expenses, \$100 (\$200 if a joint return), tax liability. Applies to tax years 2015 through 2020.

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

**Impact Explanation:** This bill would have a revenue loss depending on the number of eligible educators and the amount of eligible expenses incurred. The purpose of this statement is to move the bill to the Joint Committee on Tax Credits, where a complete analysis will be done.

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

The policy purpose of this measure is

Further Analysis Required