

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

Bill Number: SB 845 - 1  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 4/20/2015

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

---

**Measure Description:**

Establishes penalty to be imposed by Employment Department on large employers whose employees receive health care coverage through medical assistance program.

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

**Impact Explanation:** This bill would likely have a revenue impact that would depend on a projection of the number of employers that would incur the established penalty as well as the amount of the penalty. The purpose of this statement is to enable the bill to move to the Joint Committee on Ways and Means

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

Further Analysis Required