

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

**Bill Number: HB 2171  
Revenue Area: Income Tax  
Economist: Christine Broniak  
Date: 6-1-2015**

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

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**Measure Description:**

For purposes of personal income taxation, changes connection point from federal taxable income to federal adjusted gross income by eliminating allowance of itemized deductions or standard deduction.

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

**Impact Explanation:**

The measure has a subsequent referral to the Joint Committee on Tax Credits. A more detailed analysis will be developed if the measure is heard by this committee.

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

**Further Analysis Required**