

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2752**

Seventy-Eighth Oregon Legislative Assembly – 2015 Regular Session  
Legislative Fiscal Office

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

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**Measure Description:**

Increases maximum amount of corporate excise tax credit allowed for qualified research activities.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Local Government Mandate:**

This bill [may] [does not] affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Higher Education, Innovation, and Workforce Development to the House Revenue Committee. The bill increases the maximum amount of corporate excise tax credit that is allowed for qualified research activities and provides for refundability of the credit. The Department of Revenue expects to have a fiscal impact associated with this bill, but the amount is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the House Revenue Committee.

Further Analysis Required