

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

Bill Number: SB 38
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 3/10/2015

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

Measure Description: Extends the sunset date for the tax credit for expenses in lieu of nursing home care from January 1, 2016 to January 1, 2022.

Revenue Impact: Minimal (a revenue loss of less than \$50,000 per year).

Impact Explanation: The preliminary revenue impact is based on the use of the tax credit as reflected on personal income tax returns. The number of claimants declined annually from 73 in 2009 to 30 in 2012. Further analysis will be conducted when the bill is in the Joint Committee on Tax Credits.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required