

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

Bill Number: HB 2447 - A  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 03-18-2015

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

---

**Measure Description:**

Extends sunset for tax credit for alternative energy devices.

**Revenue Impact (in \$Millions):** This bill would have a revenue impact. The purpose of this statement is solely to enable the bill to move to the House Committee on Revenue.

**Impact Explanation:** This measure caps tax credit for alternative fuel device at lesser of 50 percent of cost of device or \$750. Revises solar rating and certification standard used by ODOE. The purpose of this statement is to enable the bill to move to the House Committee on Revenue where further analysis will be conducted.

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

The policy purpose of this measure is to be further articulated as the measure is referred.

Further Analysis Required