

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

Bill Number: HB 3384  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 4/20/2015

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

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**Measure Description:** Creates a nonrefundable personal income tax credit for eligible educators. Defines terms. Sets the tax credit to the lesser of eligible expenses or \$250. Applies to tax years 2015 and later.

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

**Impact Explanation:** This bill would have a revenue loss driven by the number of educators who would be able to claim the tax credit. The purpose of this statement is to enable this bill to move to the House Committee on Revenue.

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

The policy purpose of this measure is

Further Analysis Required