## FISCAL IMPACT OF PROPOSED LEGISLATION

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

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: HB 3384

Prepared by: Krista McDowell

Reviewed by: John Borden, Doug Wilson

Date: 4/20/2015

## **Measure Description:**

Creates income tax credit for unreimbursed expenses of teachers and adjunct instructors.

## **Government Unit(s) Affected:**

Department of Education, Department of Revenue(DOR)

#### **Local Government Mandate:**

This bill 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 Education to the House Committee on Revenue. The bill may have a fiscal impact; the amount of this impact is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the House Committee on Revenue.

# Further Analysis Required

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