

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: HB 2116 - A**

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

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Date: April 20, 2015

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**Measure Description:**

Extends sunset for tax credit for employment-related household services and dependent care expenses.

**Government Unit(s) Affected:**

Cities, Counties, Department of Revenue (DOR), Special Districts

**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 Human Services and Housing to the Joint Committee on Tax Credits. The bill makes changes to the Child and Dependent Care tax credit, including allowing the credit to be refundable. The measure applies to tax years on or after January 1, 2016 through January 1, 2022. It is anticipated that there is a fiscal impact associated with this bill, but the amount of this impact is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is further considered.

Further Analysis Required