

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2119 - A**

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

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

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Date: April 20, 2015

**Measure Description:**

Extends sunset for additional personal exemption credit for taxpayer with severe disability.

**Government Unit(s) Affected:**

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 Human Services and Housing to the Joint Committee on Tax Credits. The bill extends the sunset date from 2016 to 2022 for the allowance of an additional personal exemption credit for people with certain severe disabilities. The bill also caps the income at \$100,000 for households claiming this credit. 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