#### 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 2239 - A

Prepared by: Theresa McHugh Reviewed by: John Borden Date: April 20, 2015

## **Measure Description:**

Creates income tax credit for hiring of at-risk or disadvantaged youth.

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

Department of Revenue (DOR)

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

This bill [may] [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 creates a tax credit for businesses that hire at-risk or disadvantaged youth and specifies duties for the Department of Revenue. 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

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