

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

**Bill Number: HB 2239 - A
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 4/20/2015**

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

Measure Description: Creates an employer tax credit for hiring at-risk or disadvantaged youths. Defines terms. Qualifying youths are between the ages of 16 and 18 and work at least 200 hours during the tax year. Disallows the deduction for wages in the amount equal to the tax credit taken. Applies to tax years 2015 through 2020.

Revenue Impact (in \$Millions):

Impact Explanation: There will be a revenue loss from the implementation of this bill. The magnitude of that revenue impact will depend on a number of factors. Relevant factors include the number of youths who meet the definitions in the bill and become employed, their actual hours worked throughout the tax year, the wages they're paid. Any difference in the amount of tax credits claimed versus used will depend on the tax situation of the employers. Further analysis will be done when the bill is in the House Committee on Revenue.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required