

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
78th Oregon Legislative Assembly  
2016 Regular Session  
Legislative Revenue Office

**Bill Number: HB 4144**

**Date: 2/6/2016**

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

---

**This office has reviewed the proposed legislation and determined that it has**

## **Minimal Revenue Impact**

This bill requires the Department of Revenue to present the Legislature with an annual report on the utilization by Oregonians of earned income and child care tax credits. The bill also requires the department to promote the use of such tax credits and limits the amount tax preparers or consultants may charge for preparing a tax return for filers eligible for the earned income tax credit. There is no direct revenue impact to the bill; however, the intent of the bill is to increase the use of the earned income and child care tax credits. To the extent that intent is achieved, there would be a revenue loss due to the additional use of the tax credits.

In tax year 2013:

- 266,000 full-year filers claimed an average \$125 for the Oregon Earned Income tax credit
- 25,000 full-year filers claimed an average \$833 for the Working Family Child Care tax credit
- 37,000 full-year filers claimed an average \$217 for the Child & Dependent Care tax credit

---

**State Capitol Building  
900 Court St NE, Room 143  
Salem, OR 97301**

**Phone: 503-986-1266  
Fax: 503-986-1770  
<https://www.oregonlegislature.gov/lro>**