

FISCAL IMPACT OF PROPOSED LEGISLATION

79th Oregon Legislative Assembly – 2017 Regular Session
Legislative Fiscal Office

Measure: SB 364

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 2/27/2017

Measure Description:

Creates refundable income tax credit for donating shipping container for storage of emergency supplies in or near public building.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Finance and Revenue to the Joint Committee on Tax Credits. This bill creates a refundable credit for donating a shipping container for storage of emergency supplies in or near a public building. The credit can be used against personal or corporate tax for qualified donations. This credit could have a fiscal impact for the Department of Revenue. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Tax Credits.

Further Analysis Required