

HB 2286 STAFF MEASURE SUMMARY

House Committee On Revenue

Prepared By: Chris Allanach, Senior Economist

Meeting Dates: 2/9

WHAT THE MEASURE DOES:

Establishes a uniform framework for the transfer of tax credits.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

BACKGROUND:

Oregon currently has six active tax credits that are transferable in some way. This bill is intended to start a discussion for establishing a single method of transferring tax credits. If the Legislature then chooses to make any given tax credit transferable, this framework would provide clarity on the mechanics for such a transfer.