

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
79th Oregon Legislative Assembly  
2017 Regular Session  
Legislative Revenue Office

Bill Number: SB 169  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 2/14/2017

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

**Measure Description:**

Moves the sunset date for the E-commerce tax credit from January 1, 2018 to January 1, 2024.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2017-18	2018-19	2017-19	2019-21	2021-23
General Fund	\$0	-\$1.7	-\$1.7	-\$4.4	-\$6.7

**Impact Explanation:**

The estimated revenue impact is based on an analysis of tax returns for years 2005 through 2014. Use of the tax credit has accelerated in recent years and these estimates assume that higher level of use continues. In tax year 2014, roughly 45 taxpayers claimed a total of just over \$15 million in tax credits and were able to reduce their tax liability by roughly \$2 million.

**Creates, Extends, or Expands Tax Expenditure:**      Yes  No

The policy purpose of this measure may be to increase Oregon's capital investments in e-commerce activities.

Further Analysis Required