

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

Bill Number: SB 145  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 2/20/2017

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

**Measure Description:**

Eliminates the sunset date for the reservation enterprise zone tax credit.

**Revenue Impact:**

A revenue loss of less than \$50,000 per year.

**Impact Explanation:**

The estimated revenue impact is based on a historical analysis of tax returns, tax years 2005 through 2014. During this time period, an average of roughly 15 taxpayers claimed \$15,000 in tax credits each year and were able to reduce their Oregon tax liability by about half that amount.

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

The policy purpose of this measure, as stated in ORS 285C.303, is "...to remove the tax disincentives that currently inhibit private business and industry from locating and operating enterprises within the boundaries of the rural Indian reservations of this state."

Further Analysis Required