

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

**Bill Number: SB 364  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 2/24/2017**

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

**Measure Description:**

Creates a personal and corporation income tax credit for the donation of shipping containers to a public entity. The containers must be for the storage of emergency supplies within 1,000 feet of a public building. The credit is refundable and equal to 10 percent of the retail value of the container. Requires the tax credit claimant to maintain appropriate records for five years. Applies to tax years beginning on or after January 1, 2017. (This bill is silent with respect to a sunset date for the tax credit, so ORS 315.037(2) would limit the applicability to six years, which would indicate a sunset date of January 1, 2023.)

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

This bill would have a revenue loss driven by the donation of qualifying containers. Further analysis will be done when the bill is in the Senate Committee on Finance and Revenue.

**Impact Explanation:**

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

The policy purpose of this measure may be to increase the capacity of public entities to store readily accessible emergency supplies.

**Further Analysis Required**