

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 1**

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

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

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**Measure Description:**

Creates income tax credit for operation costs of housing for agricultural workers.

**Government Unit(s) Affected:**

Department of Consumer and Business Services (DCBS), Department of Revenue(DOR), Housing and Community Services Department

**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 new credit against personal or corporate income tax for eligible costs of operation of housing for agricultural workers. The bill provides that the tax credits are refundable and may be transferred by tax-exempt entities. An owner must obtain a written certification of eligible costs from the Housing and Community Services Department (OHCS) prior to claiming the credit. The bill sets limits for the total credits allowed annually and OHCS may adopt rules allocating the annual available credit amounts between farm employment-related housing and community-based housing. The bill sunsets January 1, 2024.

Passage of this bill is anticipated to have a fiscal impact on the Oregon Housing and Community Services Department. The amount of this impact is still being determined. 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