

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 758**

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

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Date: 4/10/2017

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**Measure Description:**

Establishes refundable credit against personal income taxes for contributions to higher education savings network account. Creates non-refundable tax credit for employer contributions to employee higher education savings network accounts. Allows subtraction from income for tax purposes for each contribution to a designated beneficiary.

**Government Unit(s) Affected:**

Department of Revenue(DOR), Oregon State Treasurer

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.