

**HB 2244 A STAFF MEASURE SUMMARY**

**Carrier:** Sen. Riley

**Senate Committee On Finance and Revenue**

---

**Action Date:** 04/26/17  
**Action:** Do pass.  
**Vote:** 5-0-0-0  
**Yeas:** 5 - Boquist, DeBoer, Hass, Riley, Taylor  
**Fiscal:** No fiscal impact  
**Revenue:** Revenue impact issued  
**Prepared By:** Chris Allanach, Senior Economist

---

**WHAT THE MEASURE DOES:**

Moves the sunset of the Greenlight Oregon Rebate Labor program from January 1, 2018 to January 2, 2024. Allows the Oregon Film and Video Office to deduct expenses for workforce development and educational efforts from the labor rebate amounts.

**ISSUES DISCUSSED:**

- Details of the rebate program
- Comparison with the tax credit
- Possible future expansion for use of funds
- Inputs from various economic sectors for film production

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The Greenlight Oregon Labor Rebate (GOLR) program is a rebate of up to 6.2% of payroll for businesses with at least \$1 million of production expenses in Oregon. The program was established in 2005. Businesses remit withholding taxes to the Oregon Department of Revenue during production. The DOR then transfers eligible funds to the GOLR account. Under current law, the Film & Video Office may not issue any rebates on or after January 1, 2018.