

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

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**Measure Description:**

Limits expenses for which dependent care income tax credit may be claimed to combination of earned income taxable by Oregon and imputed income, using lesser amount attributable to either spouse on joint return.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Counties, Oregon Housing and Community Services Department (OHCS)

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.