

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
80th Oregon Legislative Assembly
2019 Regular Session
Legislative Revenue Office

Bill Number:	SB 241
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	2/11/2019

Only Impacts on Original or Engrossed Versions are Considered Official

Measure Description:

Extends the sunset on the tax credit for crop donation from January 1, 2020 to January 1, 2026. Increases the percentage of wholesale price allowed as a credit from 15 to 30 percent. Applies to tax years beginning on or after January 1, 2019.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2019-20	2020-21	2019-21	2021-23	2023-25
General Fund	-0.2	-0.4	-0.7	-1.0	-1.2

Impact Explanation:

The revenue impact estimate reflects the tax year 2019 change that increases the credit from 15 to 30 percent of wholesale price. Estimates for tax years 2020 through 2025 reflect impact of increasing credit from 15 to 30 percent and extension of credit sunset date from January 1, 2020 to January 1, 2026.

Estimate was made by examining historical tax credit use and the change in use occurring before and after changes to credit percentage amount.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to increase the amount of food donated to gleaning cooperatives, food banks and other charitable organizations as well as providing compensation to farmers who donate already harvested crops.