

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

Bill Number:	SB 204
Revenue Area:	Personal Income Tax
Economist:	Kyle Easton
Date:	2/20/2019

Only Impacts on Original or Engrossed Versions are Considered Official

Measure Description:

Extends sunset to 1/1/2026 (six-year extension), for \$250 personal income tax credit allowed to individuals licensed as providers of emergency medical services who provide volunteer emergency medical services in rural areas.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2019-20	2020-21	2019-21	2021-23	2023-25
General Fund	N/A	-0.1	-0.1	-0.2	-0.2

Impact Explanation:

Annual revenue impact from extending credit sunset is forecast to reduce general fund revenues by about \$100,000 per year.

Estimated reduction in revenue resulting from extension of credit sunset was made through an examination of historical tax credit use.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to help defray the out of pocket costs of rural volunteer providers of emergency medical services.