

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

Bill Number:	SB 202
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	2/18/2019

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

Measure Description:

Extends sunset of agriculture workforce housing construction tax credit from 1/1/2020 to 1/1/2026.

Revenue Impact:

The estimated impact on general fund revenue resulting from a six-year extension of the sunset for the existing agriculture workforce housing construction credit is -4.1 million dollars per biennium.

Impact Explanation:

This measure has a subsequent referral to the Joint Committee on Tax Expenditures. A more complete revenue impact statement will be developed in the joint committee. Ambiguous language regarding the existing law sunset of the agriculture workforce housing construction credit has been identified and is expected to be reviewed by a subsequent legislative committee.

Creates, Extends, or Expands Tax Expenditure: Yes **No**

Further Analysis Required