

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

Bill Number:	SB 196
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	4/4/2019

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

Measure Description:

Extends sunset for tax credit for payments to employee and dependent scholarship programs from January 1, 2020 to January 1, 2026.

Revenue Impact: Minimal

Impact Explanation:

Historic certified use of this tax credit has consistently been less than \$50,000 per biennium.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to encourage and leverage private money to help pay for higher education.