

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

Bill Number:	HB 2127 - 2
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	4/17/2019

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

Measure Description:

Eliminates sunset of exemption from personal or corporate income taxes available to out-of-state emergency service providers operating in Oregon solely for the purposes of performing disaster or emergency related work on critical infrastructure.

Revenue Impact: Minimal

Impact Explanation:

The exemption for nonresident income from disaster or emergency related work has been minimally used in past years. If Oregon suffers a catastrophic disaster, use of the exemption would increase.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to eliminate the sunset of the described tax exemption.