

**Legislative
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**Joint Committee on
Ways and Means**

Sen. Betsy Johnson, Senate Co-Chair
Sen. Elizabeth Steiner Hayward, Senate Co-Chair
Rep. Dan Rayfield, House Co-Chair

Sen. Jackie Winters, Senate Co-Vice Chair
Rep. David Gomberg, House Co-Vice Chair
Rep. Greg Smith, House Co-Vice Chair

To: Natural Resources Subcommittee
From: Paul Siebert, Legislative Fiscal Office
Date: June 4, 2019
Subject: SB 1051 – Relating to mitigating fuel costs

SB 1051 establishes a tax credit program to mitigate the carbon price indirectly paid through the purchase of fuel used to operate passenger vehicles.

It requires the Oregon Department of Revenue (DOR) to provide a way for individuals to apply for the tax credit on the personal income tax return for tax years beginning on or after January 1, 2021, and to provide a way for individuals who are not required to file a return to claim the credit.

It requires the Oregon Department of Transportation (ODOT) to annually develop a schedule of the per capita tax credit available to each eligible individual based on county of residence, and to provide the schedule to DOR no later than August 15 of each year. ODOT is required to administer a refund program to mitigate the impact of higher fuel costs resulting from HB 2020 on agricultural- and forestry-related activities.

The measure is anticipated to result in minor, absorbable costs in the 2019-21 biennium. If needed, agencies may return to the Legislature to request funding limitation and position authority.

Final Subcommittee Action

MOTION: I move SB 1051 to the Full Committee with a do pass recommendation.
(VOTE)

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____