

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

Bill Number:	HB 2138
Revenue Area:	Personal Income Tax
Economist:	Kyle Easton
Date:	3/26/2019

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	0	-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. In tax year 2016, about 400 taxpayers claimed the tax credit.

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.