

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

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

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

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**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.