

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
81st Oregon Legislative Assembly  
2021 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2721</b>
<b>Revenue Area:</b>	<b>Personal Income Tax</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>4/2/2021</b>

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

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**Measure Description:**

Allows dependent care income tax credit to be claimed for expenses to allow taxpayer or spouse to attend school as enrolled degree-seeking student.

**Revenue Impact (in \$Millions):**

This statement is issued solely to facilitate the referral of this measure to the House Committee on Revenue.

**Impact Explanation:**

This measure has a subsequent referral to the House Committee on Revenue. A full revenue impact statement will be developed for that committee.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**

Further Analysis Required