

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

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Prepared by: Michael Graham  
Reviewed by: Zane Potter, John Borden  
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**Measure Description:**

Creates a personal income or corporate excise tax credit for cash contributions to workforce training organizations, limited to \$250 per individual and \$2,500 for corporations. Modifies the definition of “workforce training organization.” Reduces the qualifying contribution by the amount of the corresponding charitable deduction claimed. Requires the Department of Justice to provide credit certification to qualifying taxpayers.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Department of Justice (DOJ), Oregon Judicial Department (OJD)

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.