

**Joint Committee on Tax Expenditures**  
**HB 2433 -5**

Bills	Section	Policy Summary	Biennial Estimates (\$M)		
			2021-23	2023-25	2025-27
<b>Extenders (1.1.22 to 1.128) and Existing</b>					
SB 142 , HB 2444	1	Child with a Disability	-\$4.9	-\$10.2	-\$10.6
SB 144 , HB 2442	2	Severe Disability	-\$4.8	-\$9.7	-\$9.7
SB 143	3-3a	Rural Medical Providers (grandfather clause to 1.1.37)	-\$1.4	-\$4.9	-\$6.6
HB 2441	4	Public University Venture Development Funds	-\$0.3	-\$0.5	-\$0.4
SB 146 , HB 2440	5	Working Family Dependent Care	-\$31.9	-\$63.8	-\$63.8
HB 2721	5a	WFDC expansion	-\$1.9	-\$2.5	-\$2.5
SB 148 , HB 2551	6-15	IDA Contributions	-\$6.6	-\$13.6	-\$13.9
SB 149	16	Oregon Life and Health Insurance Guaranty Association	-\$0.7	-\$0.9	-\$0.5
SB 150 , HB 2452	17	Oregon Veterans' Home physician	\$0.0	-\$0.1	-\$0.1
HB 2096	18-28	Agriculture Worker Housing - increases tax credit cap from \$3.625M/YR to \$16.75M/BI	-\$0.5	-\$2.7	-\$5.0
HB 2584	29-30	Affordable Housing Lender's credit - increases annual cap from \$25 million to \$35 million	\$0.0	-\$4.1	-\$6.4
HB 3244, SB 43	31-34	Film & Video credit - increases the annual cap from \$14M to \$20M; extend 6 years	-\$11.5	-\$26.3	-\$39.0
SB 43		Extend Film & Video Greenlight Oregon Labor Rebate program 6 years Withholding	\$0.0	-\$5.2	-\$10.6
HB 2819	49-50	Expands the Oregon EITC to ITIN filers	-\$5.7	-\$11.9	-\$6.1
<b>General Fund Total:</b>			<b>-\$70.2</b>	<b>-\$156.3</b>	<b>-\$175.1</b>

<b>Non-General Fund Impact</b>			2021-23	2023-25	2025-27
SB 157 , HB 2445	44	Creates an explicit sunset date of 1.1.28 for the exemption of medical purchases from the retail marijuana tax	-\$28.1	-\$37.0	-\$35.7
SB 102	45-48	Exempt from S&L transient lodging taxes military quarters used for temporary occupancy by service members, veterans, and OMD personnel.		Minimal	
SB 43		Greenlight Oregon Labor Rebate (GOLR)	\$0.0	\$4.8	\$9.8
SB 43		Oregon Production Investment Fund ( _OPIF)	\$10.9	23.6	36.3
<b>Other Funds:</b>			<b>-\$17.2</b>	<b>-\$8.6</b>	<b>\$10.4</b>