

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

Bill Number:	HB 2450
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	3/29/2021

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

Measure Description:

Extends sunset from, January 1, 2023 to January 1, 2028, for tax credit available to personal and corporate income taxpayers who establish and implement an employee training program in a qualifying county.

Revenue Impact: Minimal

Impact Explanation:

Historically, this tax credit has been seldom used.

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

The policy purpose of this credit is to increase participation in qualified employee training programs.

Further Analysis Required