

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 535**

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

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

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Date: 01/24/2023

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**Measure Description:**

Creates refundable income tax credit for certain child care workers.

**Government Unit(s) Affected:**

Department of Revenue, Department of Early Learning and Care

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Business and Labor to the Joint Committee on Tax Expenditures.

The measure creates refundable income tax credit for certain child care workers.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Tax Expenditures.

Further Analysis Required