



Tax Credit Review History

Original Schedule Established in 2009

Policy Group:	Environment / Agriculture / Business	Community Services / Education / Housing	Family / Child Care / Medical
Number of Credits:	21	14	16
"Biennial Cost in \$M":	\$290	\$115	\$103
Sunset Date:	January 1, 2012	January 1, 2014	January 1, 2016
	<ul style="list-style-type: none"> Film Production Development Contributions Qualified Research Activities Qualified Research Activities (Alternative) Long-term Rural Enterprise Zone Electronic Commerce Enterprise Zone Water Transit Vessel Manufacturing Crop Gleaning Riparian Lands Removed from Farm Production Diesel Truck Engines (New) Diesel Truck Engines (Retrofit and Repower) Fish Screening Devices Alternative Energy Devices (Residential) -- RETC Alternative Fuel Stations Business Energy Facilities Energy Conservation Lender Biofuel Consumer Biodiesel Used in Home Heating Production or Collection of Biomass Reforestation Fire Insurance Workers' Compensation Assessments 	<ul style="list-style-type: none"> Reservation Enterprise Zone Contributions of Computer Equipment Employer Provided Scholarships Earned Income Rural Medical Practice Volunteer Rural EMTs Farmworker Housing Construction Farmworker Housing Lender Oregon Affordable Housing Lender's Credit Mobile Home Park Closure Political Contributions Oregon Cultural Trust Retirement Income Mile/Time-Based Motor Vehicle Insurance 	<ul style="list-style-type: none"> Costs In-lieu of Nursing Home Care Long-term Care Insurance Child with a Disability Elderly or Permanently Disabled Loss of Limbs Severe Disability Public University Venture Development Fund Child and Dependent Care Working Family Child Care Employer Provided Dependent Care Assistance Office of Child Care Contributions Individual Development Account Contributions IDA Withdrawal Oregon Life and Health IGA Assessments TRICARE Health Care Providers Oregon Veterans' Home Physician

Current Schedule

<p>Number of Credits: 2</p> <p>"Biennial Cost in \$M": \$27</p> <p>Sunset Date: <u>January 1, 2024</u></p> <p>Fish Screening Devices Opportunity Grant Contributions</p>	<p>Number of Credits: 13</p> <p>"Biennial Cost in \$M": \$171</p> <p>Sunset Date: <u>January 1, 2026</u></p> <p>Oregon Affordable Housing Lender's Credit Employer Provided Scholarships Earned Income Crop Donation Volunteer Rural EMTs Farmworker Housing Construction Mobile Home Park Closure Political Contributions Oregon Cultural Trust Retirement Income 529 Education Savings 529 ABLE Savings Short Line Railroads</p>	<p>Number of Credits: 9</p> <p>"Biennial Cost in \$M": \$92</p> <p>Sunset Date: <u>January 1, 2028</u></p> <p>Reservation Enterprise Zone Child with a Disability Severe Disability Working Family Child and Dependent Care Individual Development Account Contributions Oregon Life and Health IGA Assessments Oregon Veterans' Home Physician Public University Venture Development Fund Rural Medical Practice</p>
<p>Number of Credits: 1</p> <p>"Biennial Cost in \$M": \$27</p> <p>Sunset Date: <u>January 1, 2030</u></p> <p>Film Production Development Contributions</p>		<p>Other Tax Credits with Sunsets</p> <p style="background-color: yellow;">Business Alternative Income Taxes Paid (2024)</p> <p style="background-color: yellow;">Agriculture Worker Overtime (2029)</p>

Schedule Proposed in SB 155

Number of Credits:	8	9	8
"Biennial Cost in \$M":	\$129	\$100	\$89
Sunset Date:	January 1, 2026	January 1, 2028	January 1, 2030
Earned Income		Oregon Cultural Trust	Opportunity Grant Contributions (2018)
529 ABL Savings		Political Contributions	Employer Provided Scholarships
Retirement Income		Child with a Disability	529 Education Savings
	Fish Screening Devices	Severe Disability	
	Crop Donation	Working Family Child and Dependent Care	Reservation Enterprise Zone
	Agriculture Worker Housing Construction		Public University Venture Development Fund
		Rural Medical Practice	Film Production Development Contributions
	Oregon Affordable Housing Lender's Credit	Oregon Veterans' Home Physician	Individual Development Account Contributions
	Mobile Home Park Closure	Volunteer Rural EMTs	Short Line Railroads
		Oregon Life and Health IGA Assessments	
	2-year extension		Other Tax Credits with Sunsets
	4-year extension		Business Alternative Income Taxes Paid (2024)
	2023 Session review / 2023 Tax Credit Report		Agriculture Worker Overtime (2029)

LRO Tax Credit Reports

- [Tax Credit Report for the 2015 Legislature](#)
- [Tax Credit Report for the 2017 Legislature](#)
- [Tax Credit Report for the 2019 Legislature](#)
- [Tax Credit Report for the 2021 Legislature](#)
- [Tax Credit Report for the 2023 Legislature](#)