

Fish Screening Devices Income Tax Credit

Joint Committee on Tax Expenditures

LRO | 03/17/2023



Fish Screening/bypass Device Credit

- **Purpose:** Providing passage for native migratory fish...restoration of Oregon's native salmonid populations
- Tax credit allowed to taxpayers installing a fish screening device, bypass device, or fishway
- Devices primarily on agricultural land to divert fish from irrigation canals
- Credit= 50% × certified cost of installing device (up to \$5,000 per device)
- Device must have preliminary and final certification approval from OR Dept. of Fish and Wildlife (ODFW)



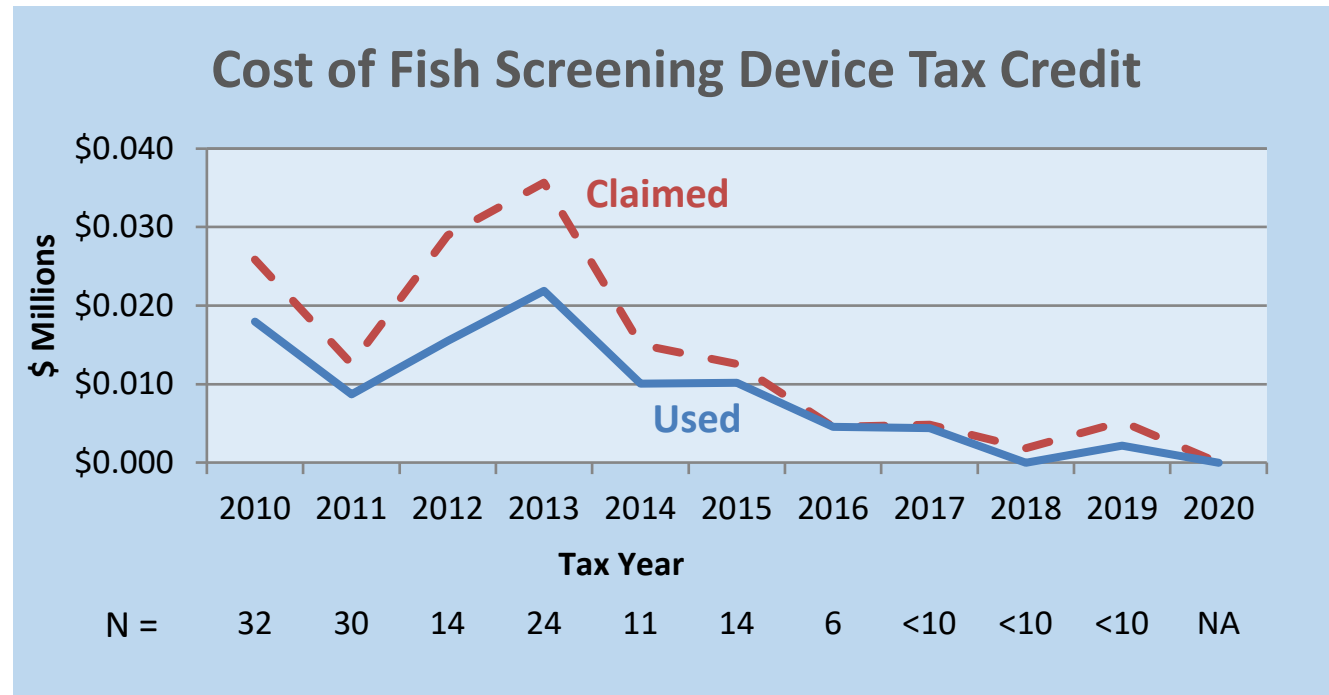


Fish Screening/bypass Device Credit

Solar Powered Rotary Drum Screen



Historic Cost of the Credit





Fish Screening & Passage Program

Funding and Tax Credit Certification of Fish Screening and Passage Program, Calendar Years 2017-2021

Calendar Year	Projects with ODFW Funding			Projects with Tax Credit Certification			
	# of Projects	ODFW Project Share Amount	Avg. Per Project	# of Projects	User Total Share	Certified Credit Amount	Avg. Per Project
2017	64	\$1,721,018	\$26,891	15	\$39,640	\$19,820	\$1,321
2018	40	\$1,272,525	\$31,813	4	\$13,519	\$6,759	\$1,690
2019	34	\$2,786,420	\$81,954	6	\$16,924	\$8,462	\$1,410
2020	27	\$458,127	\$16,968	6	\$22,372	\$11,186	\$1,864
2021	27	\$878,982	\$32,555	7	\$9,236	\$4,618	\$660
Total	192	\$7,117,073	\$37,068	38	\$101,691	\$50,845	\$1,338

<i>Direct Spending Program</i>	2021-23 Legislatively Adopted Budget (\$M)		
	<i>General Fund</i>	<i>Other Funds</i>	<i>Federal Funds</i>
Fish Screens and Passages Program	\$9.2	\$20.7	\$5.7



Legislative Revenue Office

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