

Fish Screening Devices Income Tax Credit

Joint Committee on Tax Expenditures

LRO | 03/24/2023



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)



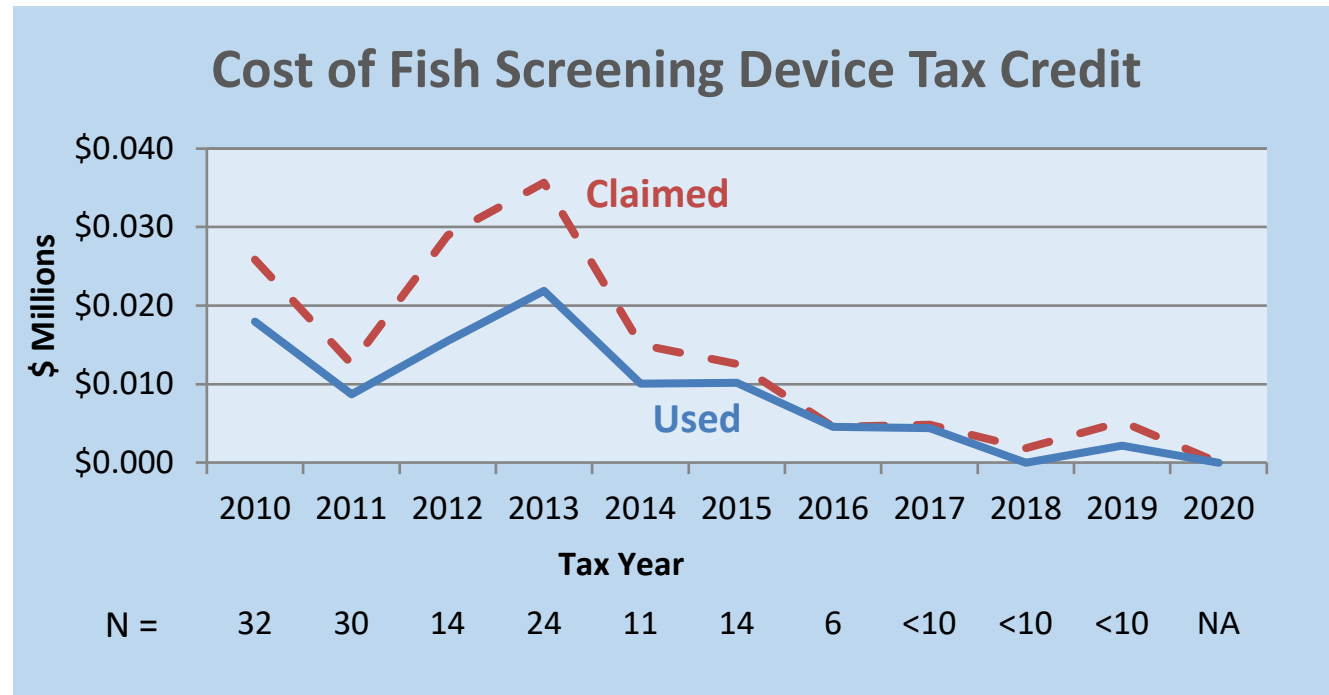


Fish Screening/bypass Device Credit

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 |

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



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