

Tax Credit Sunset Reorganization | HB 2071 Sections 8-16

TER	January 1, 2026	Current Law (\$M)			Proposed Law (\$M)		Difference (PL-CL)		
		23-25	25-27	27-29	25-27	27-29	25-27	27-29	29-31
1.401	Employer Provided Scholarships	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
1.406	Earned Income	-\$111.9	-\$57.1	\$0.0					
1.431	Crop Donation	-\$0.6	-\$0.5	\$0.0					
1.409	Volunteer Rural EMTs	-\$0.2	-\$0.1	\$0.0	-\$0.2	-\$0.2	-\$0.1	-\$0.1	\$0.0
1.427	Mobile Home Park Closure	\$0.0	\$0.0	\$0.0					
1.445	Political Contributions	-\$10.7	-\$5.0	\$0.0	-\$10.6	-\$5.2	-\$5.6	-\$5.2	\$0.0
1.446	Oregon Cultural Trust	-\$9.0	-\$4.6	\$0.0	-\$9.4	-\$4.8	-\$4.8	-\$4.8	\$0.0
1.449	Retirement Income	-\$1.5	-\$0.8	\$0.0					
1.405	529 Education Savings	-\$30.9	-\$16.7	\$0.0	-\$35.5	-\$40.6	-\$18.8	-\$40.6	-\$23.3
1.411	529 ABLE Savings	-\$0.3	-\$0.2	\$0.0	-\$0.3	-\$0.4	-\$0.2	-\$0.4	-\$0.2
1.443	Short Line Railroads	-\$2.7	-\$1.8	-\$0.3	-\$2.7	-\$2.7	-\$0.9	-\$2.4	-\$1.3
Subtotal		-\$167.8	-\$86.6	-\$0.3			-\$30.3	-\$53.5	-\$24.9
January 1, 2028									
1.420	Reservation Enterprise Zone	-\$0.1	-\$0.1	-\$0.1		-\$0.1		-\$0.1	-\$0.1
1.407	Child with a Disability	-\$10.5	-\$11.0	-\$5.7					
1.410	Severe Disability	-\$9.7	-\$9.7	-\$4.9					
1.423	Working Family Child and Dependent Care	-\$41.5	-\$41.5	-\$20.7					
1.425	IDA Contributions	-\$13.5	-\$13.5	-\$7.1		-\$13.5		-\$6.4	-\$6.7
1.444	Oregon Life and Health IGA Assessments	-\$0.9	-\$0.4	-\$0.3					
1.448	Oregon Veterans' Home Physician	\$0.0	\$0.0	\$0.0					
1.422	Public University Venture Dev. Fund	-\$0.7	-\$0.5	-\$0.2		-\$0.6		-\$0.3	-\$0.4
1.408	Rural Medical Practice	-\$13.6	-\$13.8	-\$11.3					
Subtotal		-\$90.5	-\$90.7	-\$50.3				-\$6.8	-\$7.2
January 1, 2030									
1.414	Film Production Development Contributions	-\$40.0	-\$40.0	-\$40.0					
Subtotal		-\$40.0	-\$40.0	-\$40.0					
2-year extension							-\$30.3	-\$60.3	-\$32.1
4-year extension									