

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
82nd Oregon Legislative Assembly
2023 Regular Session
Legislative Revenue Office

Bill Number:	SB 181
Revenue Area:	Personal Income Taxes
Economist:	Kyle Easton
Date:	2/13/2023

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

Measure Description:

Subtracts from state income tax military pay received by an Oregon National Guard member while in active service of state or on state active duty. Applies to tax years beginning on or after January 1, 2020.

Revenue Impact: This statement is issued solely to facilitate the referral of this measure to the Joint Committee on Tax Expenditures.

Impact Explanation: This measure has a subsequent referral to the Joint Committee on Tax Expenditures. A full revenue impact statement will be developed for that committee.

Creates, Extends, or Expands Tax Expenditure: Yes **No**

Further Analysis Required