

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

Bill Number:	HB 2465 - A
Revenue Area:	Income Tax
Economist:	Kyle Easton
Date:	2/21/2023

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

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**Measure Description:**

Expands purposes for which qualified borrower may use loan proceeds, in connection with tax credits allowed for affordable housing lenders, to include limited equity cooperatives, with certain conditions. Applies to tax years beginning on or after January 1, 2024.

**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