

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

Bill Number:	HB 2161 - A
Revenue Area:	Personal & Corporate Income Taxes, Estate Tax
Economist:	Kyle Easton
Date:	3/10/2023

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

---

**Measure Description:**

Makes certain changes to calculation of small forestland owner tax credit.

**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