

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 3003**

82nd Oregon Legislative Assembly – 2023 Regular Session  
Legislative Fiscal Office

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

---

Prepared by: Haylee Morse-Miller  
Reviewed by: April McDonald, Amanda Beitel, Matt Stayner, John Borden, Doug Wilson, Ben Ruef  
Date: March 21, 2023

---

**Measure Description:**

Creates income or corporate excise tax credit for electric utility that purchases electricity produced using a fuel source that is at least 50 percent qualifying western juniper biomass.

**Government Unit(s) Affected:**

Oregon Watershed Enhancement Board, Department of Revenue, Judicial Department, Public Utility Commission, Department of Energy, Special Districts Association of Oregon

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Climate, Energy, and Environment to the Joint Committee on Tax Expenditures.

The measure creates a tax credit for electricity produced using at least 50 percent qualifying western juniper biomass. The Oregon Watershed Enhancement Board (OWEB) is directed to identify riparian areas where removal of western juniper will benefit water resources and ecological health. The Oregon Department of Energy (ODOE) is directed to develop procedures to certify the western juniper biomass used, as well as the electricity produced and amount of credit allowed to a taxpayer. ODOE may charge and collect a fee for certification of credits.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Tax Expenditures.

Further Analysis Required