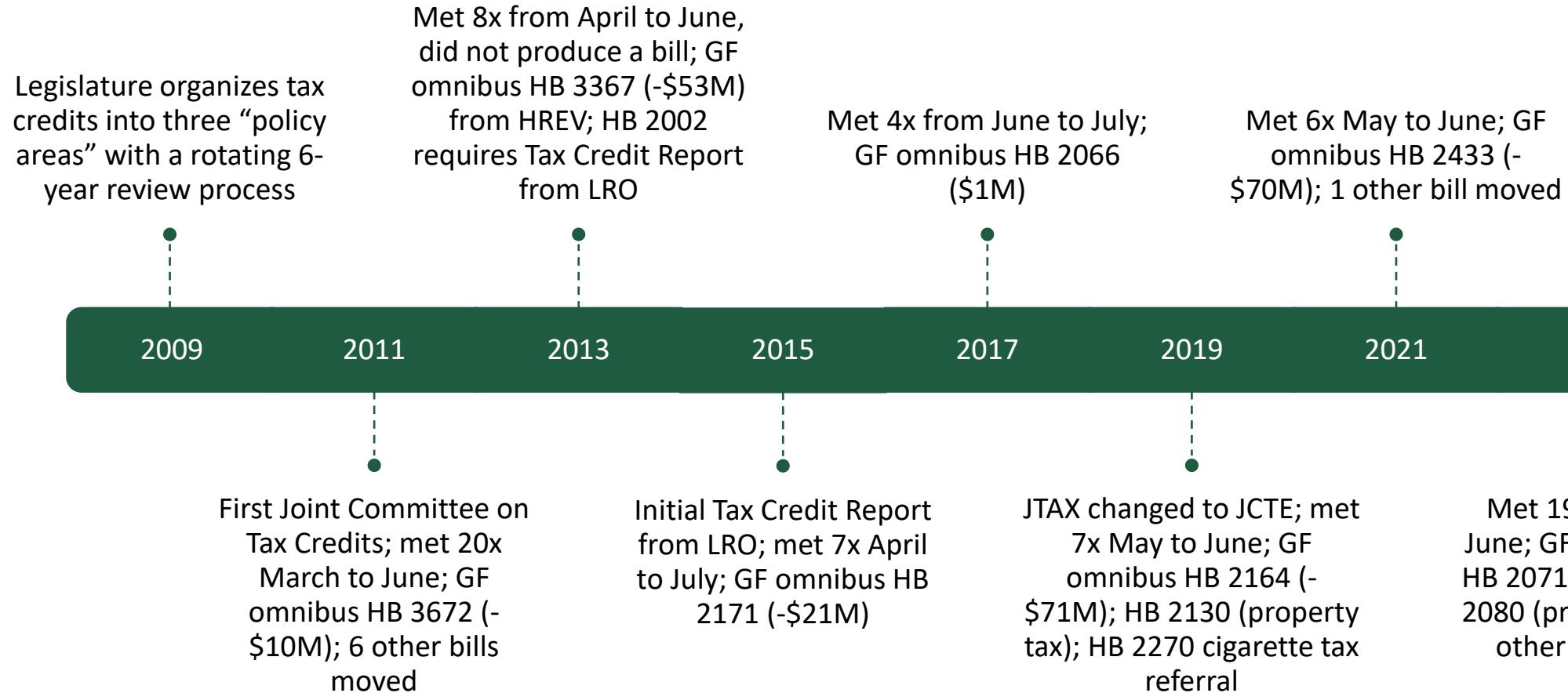


Joint Committee on Tax Expenditures

2025 Overview



History of the Joint Committee on Tax Credits/Expenditures



Bills in JCTE

House Bill	Senate Bill	Policy	Estimated Revenue Impacts (\$M)		
			2025-27	2027-29	2029-31
HB 2732	SB 108	Crop Donation	-\$0.3	-\$0.7	-\$0.9
HB 2098	SB 112	Pension Income	-\$0.4	-\$0.8	-\$0.7
HB 2091	SB 121	Earned Income	-\$53.0	-\$106.8	-\$108.8
HB 2090	SB 122	Manufactured Dwelling Park	Minimal		
	SB 120	Potential Omnibus			
	SB 694	Child Tax Credit	-\$30M to -\$35M per year		

Reference Materials

LRO Report

- [What is a Tax Expenditure?](#)
- [Tax Credit Review: 2025 Session](#)
- [Tax Credit Review: 2023 Session](#)
- [Tax Credit Review: 2021 Session](#)
- [Tax Credit Review: 2019 Session](#)
- [Tax Credit Review: 2017 Session](#)
- [Tax Credit Review: 2015 Session](#)

DOR Tax Expenditure Report

- [Oregon Tax Expenditure Reports, Main Page](#)
- [Oregon 2025-27 Tax Expenditure Report](#)
- [Identifying Tax Expenditures](#)
- [Subject Area Descriptions](#)

LRO Resources

<https://www.oregonlegislature.gov/lro/Pages/publications.aspx>

View Publications by Topic - [Click to reset topic area filters](#)



Ballot Measures



Corporate Income Tax



Excise Taxes



Federal Connection



Legislative Summaries



Oregon Public Finance:
Basic Facts



Oregon's Tax System



Personal Income Tax



Property Tax



Revenue Forecasts



School Finance



Tax Expenditures



Other Reports

LEGISLATIVE REVENUE OFFICE



2025 OREGON PUBLIC FINANCE: BASIC FACTS

[Report #1-25](#)

January 21, 2025

Contact Information

- Legislative Revenue Office
- ~~900 Court St. NE, Room 160~~
255 Capitol St. Ne, 5th Floor
Public Service Building
- Salem, OR 97301
- 503-986-1266
- <https://www.oregonlegislature.gov/lro>

