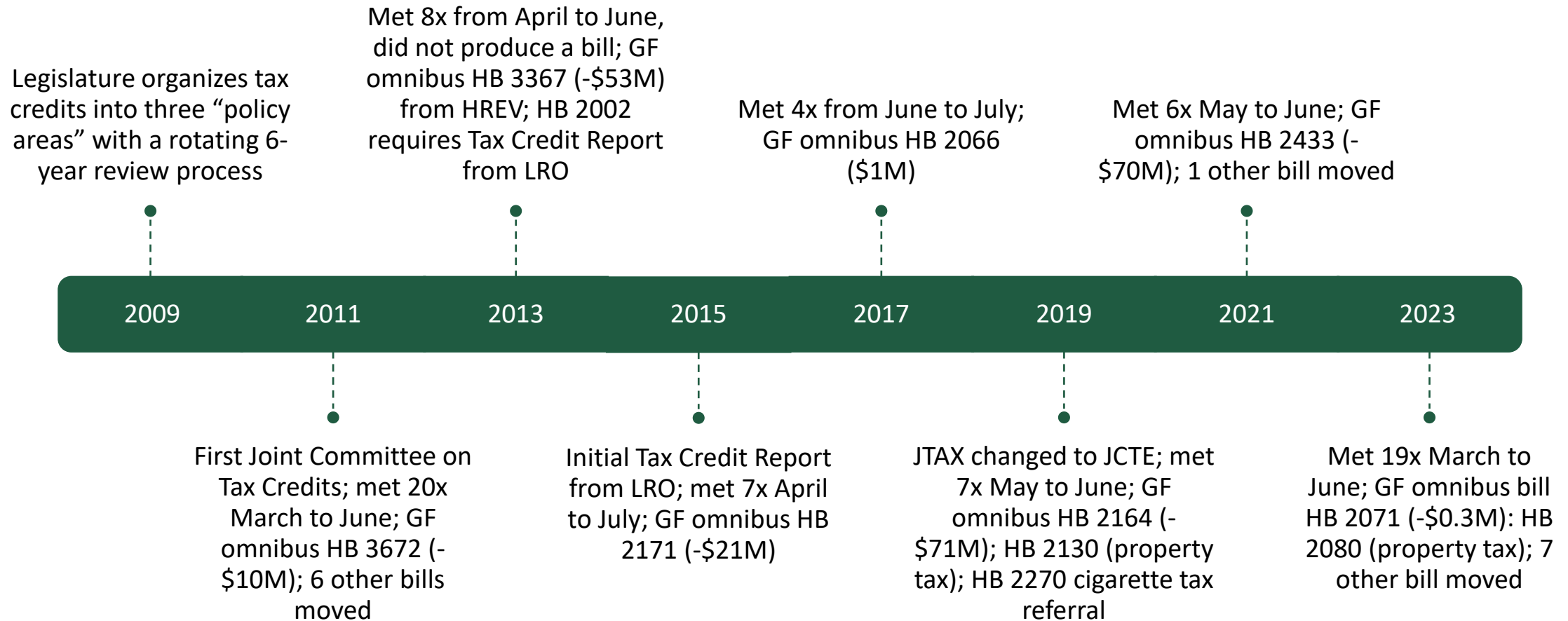


# Joint Committee on Tax Expenditures

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

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