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## 76th Legislative Assembly JOINT COMMITTEE ON TAX CREDITS

900 Court Street NE Rm 143 Salem, Oregon 97301 Phone (503) 986-1266 — Fax (503) 986-1770

## **Evaluation Format**

Bill Number: HB 3168

Corresponding Bill in Other Chamber: SB 321

Description: Farm worker Housing Construction & Lenders Credit

When Enacted: 1989 Policy Area: Social Policy

State Agency Conducting Evaluation: Housing and Community Services

Department

## 1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$3.3	\$2.3	\$0.8
Revenue Impact of Expansion	\$0	\$1.4	\$3.3
Total Revenue Impact	\$3.3	\$3.7	\$4.0

Other Costs:

Benefits

Historic and expected return from credit:

EXHIBIT: A STORE S

- Beneficiaries of Credit:
   a. Through tax returns
  - b. Through effect of credit

2. Rationale for credit versus appropriation

3. Tax administration issues

4. Overall Comments