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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 3248

Corresponding Bill in Other Chamber: ----

Description: Creates credit for armed forces personnel overseas internet

service

When Enacted: New

Policy Area: Social Policy

State Agency Conducting Evaluation: ---

## 1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact			
Revenue Impact of Expansion			
Total Revenue Impact			

Other Costs:

Benefits

Historic and expected return from credit:

Beneficiaries of Credit:

 a. Through tax returns

 b. Through effect of credit

3. Tax administration issues

2. Rationale for credit versus appropriation

4. Overall Comments