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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: SB 817

Corresponding Bill in Other Chamber: ---

Description: Establishes tax credit for investment in low income

communities.

When Enacted: New

Policy Area: Economic Development/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 Extension			
Total Revenue Impact			

Other Costs:

Benefits

Historic and expected return from credit:

- 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