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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 317

Corresponding Bill in Other Chamber: ---

Description: Extends sunset for electronic commerce in enterprise zone

credit.

When Enacted: 2001

Policy Area: Economic Development

State Agency Conducting Evaluation: Oregon Business Development

Department.

1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$0.6	\$0.1	\$0
Revenue Impact of Extension	\$0.1	\$0.3	\$0.3
Total Revenue Impact	\$0.7	\$0.4	\$0.3

Other Costs:

Benefits

Historic and expected return from credit:

1.	Beneficiaries	of Cred	lit:

- a. Through tax returns
- b. Through effect of credit

2. Rationale for credit versus appropriation

3. Tax administration issues

4. Overall Comments