Co-Chairs Senator Ginny Burdick Representative Jules Bailey Representative Vicki Berger

Co-Vice Chairs
Senator Frank Morse
Representative Sara Gelser
Representative Matt Wand

Members
Senator Mark Hass
Senator Chris Telfer
Representative Cliff Bentz
Representative Katie Eyre Brewer
Representative Phil Barnhart
Representative Tobias Read



Staff
Paul Warner, Legislative Revenue Officer
Mazen Malik, Sr. Economist
Chris Allanach, Sr. Economist
Dae Baek, Economist
Christine Broniak, Economist
Corinne Gavette, Office Manager

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 2526

Corresponding Bill in Other Chamber: SB 685 Description: Workers' Comp Assessment Credit

When Enacted: 1995

Policy Area: Administrative/ Economic Development

State Agency Conducting Evaluation: DCBS

1. Cost & Benefit Analysis

Costs of Credit

Revenue Impact (in millions)	2011-13	2013-15	2015-17
Current Law Revenue Impact	\$0.3	\$0	\$0
Revenue Impact of Extension	\$0.4	\$0.8	\$0.8
Total Revenue Impact	\$0.7	\$0.8	\$0.8

Other Costs:

Benefits

Historic and expected return from credit:

EXHIBIT: Exhibit Committee on Tax Credits 76th Session DATE: 03-30 -20 11 PAGES: 3

1.	Ben	efic.	iaries	of	Credit:
		. • • • • •	TOTION	\sim $_{\rm L}$	OT OCTA

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

2. Rationale for credit versus appropriation

3. Tax administration issues

4. Overall Comments