

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
**Seventy-Sixth Oregon Legislative  
Assembly**  
**2011 Regular Session**  
**Legislative Revenue Office**

**Bill Number: HB 2524 - A**  
**Revenue Area: Income Taxes**  
**Economist: Chris Allanach**  
**Date: 4/25/2011**

**Measure Description:**

Extends sunset dates for the tax credits for the use of alternative fuel vehicles and for the construction or installation of fueling stations for alternative fuel vehicles from January 1, 2012 to January 2, 2018. Disallows the tax credit for electric plug-in vehicles if at least 5.5 percent of all motor vehicles registered in this state are electric plug-in vehicles.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2011-12	2012-13	2011-13	2013-2015	2015-2017
<b>General Fund</b>	<b>\$0</b>	<b>-\$1.1</b>	<b>-\$1.1</b>	<b>-\$2.7</b>	<b>-\$3.1</b>

**Impact Explanation:**

The preliminary revenue impact is based on the historical use of the tax credit and the projected purchases of vehicles that would be eligible for the credit in the future. Further analysis will be done when the bill is in the Joint Committee on Tax Credits

**Creates, Extends, or Expands Tax Expenditure:**      Yes  No

The policy purpose of this measure is  
*(to be completed by the House Committee on Transportation and Economic Development)*