

**HB 2140 STAFF MEASURE SUMMARY**

**House Committee On Education**

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**Prepared By:** Alethia Miller, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 2/4, 2/11

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**WHAT THE MEASURE DOES:**

Extends sunset for tax credit for payments to employee and dependent scholarship program to January 1, 2026.

*REVENUE: Revenue impact issued*

*FISCAL: No fiscal impact*

**ISSUES DISCUSSED:**

- History of scholarship program and impact on employers.

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

ORS 315.237 provides qualified employers providing scholarships to receive a non-refundable income tax credit equal to 50 percent of the amount of the scholarship funds paid to or on behalf of the recipients during the tax year.