

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
80th Oregon Legislative Assembly
2019 Regular Session
Legislative Revenue Office

Bill Number:	SB 754
Revenue Area:	Personal Income Taxes
Economist:	Kyle Easton
Date:	2/25/2019

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Creates \$10,000 personal income tax credit available to an individual employed as a nurse faculty member at an approved nursing education program located in a rural area. Defines rural area as a geographic area that is located at least 10 miles from the centroid of any community with a population of 40,000 or more.

Revenue Impact (in \$Millions):

This measure has a subsequent referral to the Joint Committee on Tax Expenditures. A more complete revenue impact statement will be developed at that time.

Impact Explanation:

According to information available through the Oregon Department of Employment, about 600 individuals were employed in 2017 as a postsecondary nursing instructor or teacher. Current openings of such positions suggest about 30% of those positions may be in a "rural area" as defined in measure.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required