

**SB 152 STAFF MEASURE SUMMARY**

**Senate Committee On Labor and Business**

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**Prepared By:** Tyler Larson, LPRO Analyst

**Sub-Referral To:** Joint Committee On Tax Expenditures

**Meeting Dates:** 1/26

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**WHAT THE MEASURE DOES:**

Enacts express sunset of January 1, 2028, for employee training tax credit.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The employee training tax credit allows taxpayers located in a "qualifying county" who establish and implement an employee training program in collaboration with a local community college to claim a state income tax credit equal to 12 percent of the taxpayer's expenses to establish and implement the program. The "qualifying county" criteria are tailored to Klamath County. The credit applies to tax years beginning January 1, 2017.

Senate Bill 152 adds an express sunset of January 1, 2028, to the employee training tax credit making 2027 the last tax year for which the credit applies.