

**FISCAL IMPACT OF PROPOSED LEGISLATION**

81st Oregon Legislative Assembly – 2021 Regular Session  
Legislative Fiscal Office

**Measure: HB 2440**

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

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Date: April 5, 2021

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**Measure Description:**

Extends sunset for tax credit for working family dependent care.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Department of Human Services (DHS)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.