

## Revenue Impact Detail for SB 155

TER	January 1, 2026	Current Law (\$M)			Proposed Law (\$M)		Difference (PL-CL)		
		23-25	25-27	27-29	25-27	27-29	25-27	27-29	29-31
1.426	Oregon Affordable Housing Lender's Credit	-\$18.7	-\$9.4	\$0.0					
1.401	Employer Provided Scholarships	-\$0.1	\$0.0	\$0.0	-\$0.1	-\$0.1	-\$0.1	-\$0.1	\$0.0
1.406	Earned Income	-\$122.0	-\$61.0	\$0.0					
1.431	Crop Donation	-\$0.4	-\$0.2	\$0.0					
1.409	Volunteer Rural EMTs	-\$0.1	-\$0.1	\$0.0	-\$0.1	-\$0.1	-\$0.1	-\$0.1	\$0.0
1.413	Agriculture Worker Housing Construction	-\$9.0	-\$4.5	\$0.0					
1.427	Mobile Home Park Closure	-\$0.1	\$0.0	\$0.0					
1.445	Political Contributions	-\$6.3	-\$3.2	\$0.0	-\$8.8	-\$5.6	-\$5.6	-\$5.6	\$0.0
1.446	Oregon Cultural Trust	-\$8.6	-\$4.3	\$0.0	-\$9.0	-\$4.9	-\$4.7	-\$4.9	\$0.0
1.449	Retirement Income	-\$1.4	-\$0.7	\$0.0					
1.405	529 Education Savings	-\$19.7	-\$9.9	\$0.0	-\$28.7	-\$40.6	-\$18.8	-\$40.6	-\$22.1
1.411	529 ABLE Savings	-\$0.5	-\$0.3	\$0.0	-\$0.5	-\$0.4	-\$0.2	-\$0.4	-\$0.2
1.443	Short Line Railroads	NA	NA	NA	-\$1.1	-\$2.8	-\$1.1	-\$2.8	-\$1.7
<b>Subtotal</b>		<b>-\$186.8</b>	<b>-\$93.4</b>	<b>\$0.0</b>			<b>-\$30.5</b>	<b>-\$54.4</b>	<b>-\$24.0</b>
<b>January 1, 2028</b>									
1.420	Reservation Enterprise Zone	-\$0.1	-\$0.1	\$0.0		-\$0.1		-\$0.1	-\$0.1
1.407	Child with a Disability	-\$10.1	-\$10.1	-\$5.1					
1.410	Severe Disability	-\$7.7	-\$7.7	-\$3.9					
1.423	Working Family Child and Dependent Care	-\$66.3	-\$66.3	-\$33.2					
1.425	IDA Contributions	-\$14.0	-\$14.0	-\$7.0		-\$13.4		-\$6.4	-\$7.0
1.444	Oregon Life and Health IGA Assessments	-\$0.7	-\$0.7	-\$0.4					
1.448	Oregon Veterans' Home Physician	-\$0.1	-\$0.1	\$0.0					
1.422	Public University Venture Dev. Fund	-\$0.5	-\$0.5	-\$0.3		-\$0.6		-\$0.3	-\$0.3
1.408	Rural Medical Practice	-\$11.5	-\$11.5	-\$5.8					
<b>Subtotal</b>		<b>-\$110.9</b>	<b>-\$110.9</b>	<b>-\$55.5</b>				<b>-\$6.8</b>	<b>-\$7.4</b>
<b>January 1, 2030</b>									
1.414	Film Production Development Contributions	-\$38.8	-\$38.8	-\$38.8					
2-year extension							<b>-\$30.5</b>	<b>-\$61.2</b>	<b>-\$31.4</b>
4-year extension									