

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2623</b>
<b>Revenue Area:</b>	<b>Personal Income Tax</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>3/26/2023</b>

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

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**Measure Description:**

Creates income tax credit for child care workers employed by a certified child care facility in a rural area. Specifies credit amount equal to \$3,000 to \$5,000 depending on distance of the certified child care facility from the largest city within a qualified metropolitan statistical area. Applies to tax years 2024 through 2029.

**Revenue Impact:**

This statement is issued solely to facilitate the referral of this measure to the Joint Committee on Tax Expenditures.

**Impact Explanation:**

This measure has a subsequent referral to the Joint Committee on Tax Expenditures. A full revenue impact statement will be developed for that committee.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**

Further Analysis Required