

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

Bill Number:	HB 2204
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	3/20/2023

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

Measure Description:

Creates income or corporate excise tax credit of up to \$2,500 per eligible employee, aged 14 to 24 years old, employed for at least 200 hours during the tax year through Oregon Youth Employment Program. Allows unused credit amounts to be carried forward for up to three succeeding tax years. Applies to tax years beginning on or after January 1, 2024, and before January 1, 2030.

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