

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

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

*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