

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number:	HB 2735 - 2
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	3/31/2025

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

Measure Description:

Increases from \$7.5 million to \$16.5 million, total annual cap on credits allowed to taxpayers making a donation to the state-selected fiduciary agency for distribution to individual development accounts. Applies to tax years beginning on or after January 1, 2025.

Revenue Impact:

This bill will reduce state General Fund revenue. This statement is for the purpose of moving the bill to the House Committee on Revenue. A full revenue impact analysis will be conducted as the bill is considered in that committee.

Creates, Extends, or Expands Tax Expenditure: Yes No

Further Analysis Required