

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

|               |                     |
|---------------|---------------------|
| Bill Number:  | HB 3747             |
| Revenue Area: | Personal Income Tax |
| Economist:    | Kyle Easton         |
| Date:         | 4/2/2025            |

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

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**Measure Description:**

Creates a refundable personal income tax credit allowed to taxpayers that purchase a battery energy storage system and/or a solar photovoltaic electric system. Specifies credit amount as equal to \$1,000 for one solar photovoltaic electric system, \$2,500 for one battery energy storage system, and \$3,500 for both a solar and battery system. Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

**Revenue Impact:**

This bill will have a revenue impact on the General Fund. 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