

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

Bill Number:	HB 3360 -1
Revenue Area:	School Finance Corporate Income Tax
Economist:	Dae Baek/Chris Allanach
Date:	04/01/2025

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

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**Measure Description:**

Requires that moneys from the corporate income and excise tax kicker be used for the funding of school construction and maintenance projects and infrastructure improvements.

**Revenue Impact (in \$Millions):**

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to another committee. A full revenue impact analysis will be conducted as the bill is considered in the House Committee on Revenue.

**Impact Explanation:**

**Further Analysis Required**

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