

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

<b>Bill Number:</b>	<b>HB 3856</b>
<b>Revenue Area:</b>	<b>Personal Income Taxes</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>3/19/2025</b>

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

**Measure Description:**

Creates a new personal income tax and credit; directs net receipts to the State Wildlife Fund. Specifies new income tax (WPIT) rate of .0013 applied against a taxpayer's Oregon taxable income as determined under Oregon's existing personal income tax. Creates tax credit offsetting tax liability of Oregon's existing personal income tax. Specifies credit amount is equal to the lesser of a taxpayer's WPIT and the sum of: donations made to the State Fish and Wildlife Department, and/or the purchase price of a State Fish and Wildlife Commission license, tag, or permit purchased by the taxpayer. Directs Department of Revenue to annually determine WPIT revenue net of tax credit and inform Treasury of the amount of such funds to transfer to the State Wildlife Fund. Directs biennial distributions from State Wildlife Fund. The WPIT is made applicable to tax years beginning on or after January 1, 2026, and the credit is applicable to tax years 2026 through 2031.

**Revenue Impact:**

This bill proposes a new personal income tax and credit that will impact revenues. 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.

Preliminary revenue impact analysis indicates the new income tax would annually generate about \$200 to \$300 million per year in the coming years. This estimate does not account for the measure's new personal income tax credit which would reduce net revenue transferred to the State Wildlife Fund. The value of the new tax credit is dependent on the future cost(s) of wildlife licenses, tags, and permits. Further analysis will be conducted as this bill is considered in the House Committee on Revenue.

**Impact Explanation:**

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

**Further Analysis Required**