



Legislative Fiscal Office  
83<sup>rd</sup> Oregon Legislative Assembly  
2025 Regular Session

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**Bill Title:** Relating to projects eligible for federal tax credits; prescribing an effective date.

**Government Unit(s) Affected:** Department of Education, School Districts

### Summary of Fiscal Impact

2025-27 Biennium	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds	Positions	FTE
Department of Education	\$ 489,976	\$ -	\$ -	\$ -	\$ 489,976	2	1.66
<b>Total Fiscal Impact</b>	<b>\$ 489,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 489,976</b>	<b>2</b>	<b>1.66</b>

2027-29 Biennium	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds	Positions	FTE
Department of Education	\$ 585,482	\$ -	\$ -	\$ -	\$ 585,482	2	2.00
<b>Total Fiscal Impact</b>	<b>\$ 585,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 585,482</b>	<b>2</b>	<b>2.00</b>

### Measure Description

The measure directs the Oregon Department of Education (ODE) to provide technical assistance to school districts to plan and develop renewable energy projects that are eligible for federal tax credits. Technical assistance may include identifying potential eligible projects within school districts; ensuring that a school district meets all requirements for the applicable federal tax credit; and assistance with prefiling registration and otherwise ensuring that the school district can make the elective payment election described in the federal Internal Revenue Code.

The measure includes a blank appropriation of General Fund to ODE in the 2025-27 biennium for the purpose of providing technical assistance to school districts for eligible renewable energy projects.

### Fiscal Analysis

The fiscal impact is \$489,976 General Fund and two positions (1.66 FTE) in the 2025-27 biennium, and \$585,482 General Fund and two positions (2.00 FTE) in the 2027-29 biennium. To administer the proposed program, ODE will need two permanent, full-time Program Analyst 4 positions to provide technical expertise in federal tax credit programs around renewable energy replacements, including helping school districts fill out federal tax forms. These positions will ensure that school districts receive proper support to access eligible federal tax credits, which is not something ODE currently does.

The measure is anticipated to have a minimal fiscal impact on school districts seeking technical assistance.

### Relevant Dates

The measure takes effect 91 days after adjournment sine die and sunsets on January 2, 2030.