

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

**Bill Number:** SB 686 - MRB  
**Revenue Area:** Personal Income Tax  
**Economist:** Kyle Easton  
**Date:** 6/13/2025

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

**Measure Description:**

Creates a personal income tax credit available to taxpayers who pay subscription costs during the tax year to a media news outlet and/or donate to a nonprofit organization that supports professional journalists, news media professionals, government transparency and public records reform. Limits credit to \$100 if reported on a joint tax return or \$50 for all other return types. Requires Oregon addition to taxable income for donation amounts used to claim the credit and an itemized deduction. Credit applies to tax years beginning on or after January 1, 2025, and before January 1, 2031.

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

	Fiscal Year		Biennium		
	2025-26	2026-27	2025-27	2027-29	2029-31
<b>General Fund</b>	-\$15.0	-\$15.0	-\$30.1	-\$30.2	-\$30.4

**Impact Explanation:**

Credit will reduce personal income tax liability for taxpayers who subscribe to qualified media news outlets and/or donate to a qualifying nonprofit organization(s). Credit is non-refundable meaning taxpayers need tax liability to claim the credit. Measure's definition of 'media news outlet' indicates that the credit is available for subscription costs paid to local news organizations.

The revenue impact estimate was made through an analysis of local news consumption information published by the Pew-Knight Initiative, Reuters Institute for the Study of Journalism, subscription information of local news providers, and Oregon demographic data. Estimate assumes about 15% of the Oregon adult population subscribe to media news outlets and/or make qualifying donations. Estimate assumes such percentage will remain relatively constant in the coming years.

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

The policy purpose of this credit is to support local newsrooms by incentivizing Oregonians to subscribe to local news providers and/or donate to local nonprofit news related organizations.