

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
**83rd Oregon Legislative Assembly**  
**2026 Regular Session**  
**Legislative Revenue Office**

Bill Number: **HB 4086 - 4**  
Revenue Area: **Personal Income Tax**  
Economist: **Kyle Easton**  
Date: **2/11/2026**

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

**Measure Description:**

Reduces employment requirements to qualify as an eligible employer for the Industrial Site Readiness Program.

**Revenue Impact:**

The introduced version of the 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 the House Committee on Revenue. A full revenue impact analysis will be conducted as the bill is considered in that committee.

The potential revenue impact is from proposed changes to statute contained in the introduced version of the measure. Changes in the -4 amendment do not have a revenue impact. The proposed -1 amendment removes the potential revenue impact from the introduced version. No revenue impact is expected should the -1 and the -4 amendments be adopted.

**Impact Explanation:**

Changes to the minimum employee requirement is expected to increase the number of eligible employers thereby increasing the transfer of incremental personal income tax revenue to public entities participating in the Industrial Site Readiness Program. Absent the program, such personal income tax revenue would be deposited into the state General Fund.

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

**Further Analysis Required**