

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number: SB 96
Revenue Area: Property Tax
Economist: Dae Baek
Date: January 26, 2009

Measure Description:

Revises terminology describing veterans eligible for partial property tax exemption. Takes effect for property tax years beginning on or after July 1, 2009.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2009-10	2010-11	2009-11	2011-2013	2013-2015
State General Fund	\$0	\$0	\$0	\$0	\$0
State Other Funds	\$0	\$0	\$0	\$0	\$0
Local Government	\$0	\$0	\$0	\$0	\$0
Local School Districts	\$0	\$0	\$0	\$0	\$0

Impact Explanation:

By revising terminology describing veterans, SB 96 captures some additional veterans that did not qualify for the definition of war veterans. ORS 307.250 states requirement for partial property tax exemption for veterans. Those who are currently eligible for ORS 307.250 are already eligible as veterans because of disability status. There will be no additional veterans newly qualified for the exemption.

Currently there are approximately 352,000 veterans in Oregon according to Oregon Department of Veterans' Affairs.

Creates, Extends, or Expands Tax Expenditure: Yes No