

**2009 Regular Session**  
**FISCAL ANALYSIS OF PROPOSED LEGISLATION**  
**Prepared by the Oregon Legislative Fiscal Office**

---

**MEASURE NUMBER:** HB 2048                      **STATUS:** Original  
**GOVERNMENT UNIT AFFECTED:** Department of Revenue  
**PREPARED BY:** Erica Kleiner/John Terpening  
**REVIEWED BY:** Laurie Byerly  
**DATE:** January 27, 2009

---

This office has reviewed the proposed legislation and determined that it has

**No Expenditure Impact**

on state or local governments.