

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

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**MEASURE NUMBER:** HB 2157                      **STATUS:** Original  
**GOVERNMENT UNIT EFFECTED:** Department of Revenue  
**PREPARED BY:** Erica Kleiner/John Terpening  
**REVIEWED BY:** Laurie Byerly  
**DATE:** January 21, 2009

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

**No Expenditure Impact**

on state or local governments.