

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

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**MEASURE NUMBER:** SB 621                      **STATUS:** Original  
**GOVERNMENT UNIT AFFECTED:** Department of Revenue  
**PREPARED BY:** Dawn Farr  
**REVIEWED BY:** Laurie Byerly  
**DATE:** May 26, 2009

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

# **Minimal Expenditure Impact**

**on state or local governments.**