

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

Bill Number: HB 2087
Area: Business registration Fees
Economist: Mazen Malik
Date: 3/4/2009

Measure Description:

Prohibits the Secretary of State from charging \$50 to the nonprofit corporations that maintain historical cemeteries.

Revenue Impact:

	2009-10	2010-11	2009-11 Biennium	2011-13 Biennium	2013-15 Biennium
State General Fund	(2,250)	(4,500)	(6,750)	(9,000)	(9,060)
State Other Funds (SOS)	(1,500)	(3,000)	(4,500)	(6,000)	(6,040)
Total	(\$3,750)	(\$7,500)	(\$11,250)	(\$15,000)	(\$15,100)

() Brackets indicate negatives

Impact Explanation:

The Secretary of State charges \$50 for business registry each year as the business files to renew its registration. The registration fee is required by all business registries and does not exempt nonprofit corporations. This measure exempts the nonprofits, which exist for the main purpose of caring for historical cemeteries, from the \$50 fee. The Oregon commission on Historic cemeteries lists about 700 cemeteries through out Oregon, however the Secretary of State (SOS) information indicate that only about 150 are registered as nonprofit corporations. There is little growth expected in the number of those nonprofits. The 2003 legislature raised the business registration fee by \$30 as General Fund revenue. The \$50 fee also includes a part (\$20) that pays for the SOS costs. The measure is assumed to become effective January 1st 2010.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is to *decrease the cost of maintaining historic cemeteries as a way to help preserve Oregon's historic pioneer cemeteries and as a way to honor and recognize Oregon's pioneer heritage during the 150th anniversary of Oregon's statehood.*

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