

**2010 Special Session**  
**FISCAL ANALYSIS OF PROPOSED LEGISLATION**  
**Prepared by the Oregon Legislative Fiscal Office**

---

**MEASURE NUMBER:** SB 1016

**STATUS:** Original

**GOVERNMENT UNIT AFFECTED:** Department of Revenue

**PREPARED BY:** Erica Kleiner

**REVIEWED BY:** Laurie Byerly

**DATE:** February 1, 2010

---

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

## **Minimal Expenditure Impact**

**on state or local governments.**

**Note: While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.**