

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 301 - 2**

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session  
Legislative Fiscal Office

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Prepared by: Matt Stayner  
Reviewed by: Laurie Byerly  
Date: 2/14/2011

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**Measure Description:**

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have **NO EXPENDITURE IMPACT** on state or local government.

MEASURE: SB 0301  
EXHIBIT: F  
Senate Finance and Revenue 76<sup>th</sup> Session  
DATE: 2-14-2011 PAGES: 1  
SUBMITTED BY: MATT STAYNER

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