

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: SB 40

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

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Reviewed by: Doug Wilson
Date: 4/4/2011

Measure Description:

Allows Attorney General to issue order disqualifying charitable organization from receiving contributions that are deductible for purpose of Oregon income tax and corporate excise tax if Attorney General finds that charitable organization has failed to expend at least 30 percent of total annual functional expenses on program services when those expenses are averaged over most recent three fiscal years.

Government Unit(s) Affected:

Department of Justice

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.