

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2505 - A5**

Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session  
Legislative Fiscal Office

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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Prepared by: Matt Stayner  
Reviewed by: Steve Bender, John Borden, Michelle Deister, Paul Siebert, Doug Wilson, Daron Hill  
Date: 7/1/13

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**Measure Description:**

Extends the tax exemption provisions for proceeds of the sale of a manufactured home park to tenants association or non-profit organization;

**Government Unit(s) Affected:**

Business Development Department (Business Oregon), Department of Energy, Department of Revenue(DOR), Housing and Community Services Department, Oregon Health Sciences University (OHSU), Oregon Student Assistance Commission (OSAC), Oregon University System (OUS), Legislative Revenue Office (LRO)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.