

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 2511

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

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

Prepared by: Matt Stayner
Reviewed by: John Borden
Date: 2/14/13

Measure Description:

Modifies provision relating to issuance of surplus kicker refunds to taxpayers who filed returns for tax year on which credit is computed but who are not required to file returns for year in which credit could be claimed.

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.