#### FISCAL IMPACT OF PROPOSED LEGISLATION

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

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: HB 2460 - A

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Reviewed by: John Borden, Daron Hill

Date: 5/14/13

## **Measure Description:**

Requires the Department of Revenue (DOR) o make a report to the legislature on the use of out-of-state tax shelters.

# **Government Unit(s) Affected:**

Department of Revenue(DOR), Statewide

## Analysis:

The proposed legislation has been determined to have

# MINIMAL EXPENDITURE IMPACT

on state or local government.

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.

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