

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: SB 1534 - 1

Seventy-Seventh Oregon Legislative Assembly – 2014 Regular Session
Legislative Fiscal Office

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

Prepared by: Matt Stayner
Reviewed by: John Borden
Date: 2/12/14

Measure Description:

Makes corrections to provisions related to income tax subtraction for senior medical expenses, tax treatment of domestic international sales corporations and distribution of proceeds from cigarette tax; makes interstate bridges and land and structures appurtenant to those bridges exempt from tax in Oregon if reciprocally exempted from taxation in other state, applies exemption retroactively.

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.