

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office**

**Bill Number: HB 2334 - 2  
Revenue Area: Income Tax  
Economist: Christine Broniak  
Date: 2/16/2015**

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

---

**Measure Description:**

Requires affidavit alleging undue hardship to be filed within 30 days after entry of order specially designating complaint for hearing in regular division of Oregon Tax Court.

**Revenue Impact (in \$Millions):**

This measure has a subsequent referral to the House Revenue Committee. A more detailed analysis will be completed when the measure is heard by this committee.

**Impact Explanation:**

**Creates, Extends, or Expands Tax Expenditure:      Yes  No**

**Further Analysis Required**