## FISCAL IMPACT OF PROPOSED LEGISLATION

Seventy-Eighth Oregon Legislative Assembly – 2015 Regular Session Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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## **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.

## Government Unit(s) Affected:

Department of Revenue, Judicial Department

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.