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

Measure: HB 2165

Prepared by: Theresa McHugh Reviewed by: John Borden Date: April 13, 2015

Measure Description:

Requires goal statement, including administration plan, for measures that create or renew tax expenditures or provide connection to tax expenditures provided in federal law.

Government Unit(s) Affected:

Department of Revenue (DOR)

Local Government Mandate:

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

Analysis:

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Revenue to the Joint Committee on Tax Credits. The bill requires a goal statement be created for measures that create or renew tax expenditures. It is anticipated that there may be a fiscal impact associated with this bill, but the amount of this impact is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is further considered.

Further Analysis Required

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