#### 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 3561 - 4

Prepared by: Theresa McHugh Reviewed by: John Borden Date: June 25, 2015

## **Measure Description:**

Modifies definition of resident for purposes of personal income taxation to exclude certain members of Armed Forces if home of record is located outside state.

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

Department of Revenue (DOR)

## 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.

Page 1 of 1 HB 3561 - 4