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 2148

Prepared by: Theresa McHugh Reviewed by: John Borden Date: February 11, 2015

Measure Description:

Exempts from state and local property taxes, fees, charges and assessments permanent improvements located on federal land held in trust for federally recognized Indian tribe or tribe member.

Government Unit(s) Affected:

Cities, Counties, Department of Revenue(DOR), Special Districts

Summary of Expenditure Impact:

See Analysis

Local Government Mandate:

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

Analysis:

The measure could potentially be interpreted as disallowing fees and other charges, such as water charges, for services provided to permanent improvements on federal land held in trust for a federally recognized tribe or tribe member. As a result, it is possible that the bill could have a minimal to a significant fiscal impact on some cities, according to the League of Oregon Cities.

Page 1 of 1 HB 2148