

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

**Bill Number: HB 2585
Revenue Area: Property Tax
Economist: Kyle Easton
Date: 3/9/2015**

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

Measure Description:

Modifies authority granted to owner of lot in planned community or unit in condominium to install and use electric vehicle charging station for personal, noncommercial use.

Revenue Impact (in \$Millions):

This measure may have a potential revenue impact. Further analysis is required and will be presented in a later committee.

Impact Explanation:

This measure clarifies that under certain conditions an installed electric vehicle charging station is to be deemed personal property of the owner of the lot or unit, with which the charging station is associated. As personal property for personal use is exempt from property taxation, a possible revenue impact exists; however, a full examination of the measure will be done when the bill moves to the policy committee where it will be further examined.

Creates, Extends, or Expands Tax Expenditure: Yes No

Further Analysis Required