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

Only Impacts on Original or Engrossed Versions are Considered Official

Krista McDowell
John Borden
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## **Measure Description:**

Increases limitation on subtraction for contribution to college savings network account to amount per designated beneficiary.

## 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.