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

Only Impacts on Original or Engrossed Versions are Considered Official

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## **Measure Description:**

Requires joint legislative interim committee on revenue to study costs and benefits of Oregon's tax expenditures and make recommendations to Seventy-eighth Legislative Assembly.

### Government Unit(s) Affected:

Legislative Revenue Office (LRO), Legislative Administration Committee (LAC), Legislative Assembly

## 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 House Bill 2093 from the House Committee on Revenue to the Joint Committee on Tax Credits.

The bill directs the joint legislative interim committee on revenue, or another appropriate legislative interim committee, to conduct a study of the cost and benefits of Oregon's tax expenditures.

The bill is anticipated to have a fiscal impact on the Legislative Assembly, the Legislative Administration Committee, and the Legislative Revenue Office; the amount of this impact is still being determined.

A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Tax Credits.

# Further Analysis Required