

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2171**

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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Date: 06/01/2015

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**Measure Description:**

For purposes of personal income taxation, changes connection point from federal taxable income to federal adjusted gross income by eliminating allowance of itemized deductions or standard deduction.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**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 the measure from the House Committee on Revenue to the Joint Committee on Tax Credits. The bill eliminates an allowance of itemized deductions. The agency anticipates having a fiscal impact associated with this bill, 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