

**FISCAL IMPACT OF PROPOSED LEGISLATION**

78th Oregon Legislative Assembly – 2016 Regular Session  
Legislative Fiscal Office

**Measure: HB 4025 - B**

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

---

Prepared by: Theresa McHugh  
Reviewed by: John Borden  
Date: February 17, 2016

---

**Measure Description:**

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law.

**Government Unit(s) Affected:**

Department of Revenue (DOR)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.