

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 2283

79th Oregon Legislative Assembly – 2017 Regular Session
Legislative Fiscal Office

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 3/10/2017

Measure Description:

Provides that if taxpayer elects to apply overpayment of tax to subsequent year estimated tax installment, amount paid is credited as estimated tax on later of first estimated tax due date or date payment is made, if elected on timely filed return, or is credited as estimated tax on later of date return is filed or date payment is made, if elected on return filed late.

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.