

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 936 - 1**

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

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**Measure Description:**

Increases in increments taxable portion of value of eligible project property under strategic investment program and eliminates difference in taxation of projects in urban and rural areas.

**Government Unit(s) Affected:**

Business Development Department (Business Oregon), Department of Revenue(DOR), Counties

**Summary of Expenditure Impact:** See Analysis

**Summary of Revenue Impact:** See analysis from the Legislative Revenue Office.

**Analysis:**

SB 936-1 modifies property tax exemptions available under the Strategic Investment Program. The bill adjusts, in increments, the portions of eligible projects that are subject to taxation.

The bill is anticipated to have a minimal impact on Business Development Department and Department of Revenue expenditures.