

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 33 - 1**

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

---

Prepared by: Meg Bushman-Reinhold  
Reviewed by: John Borden  
Date: 4/24/2017

---

**Measure Description:**

In computation by Department of Revenue of interest due on tax deficiency owed to department or refunds of tax owed by department, replaces rate based on month or partial month with annual percentage rate computed daily.

**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.