

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 3453

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

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

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Reviewed by: John Borden
Date: 5/22/2017

Measure Description:

Requires, for purposes of property tax exemption, certain lease agreements for taxable property entered into by institution, organization or public body whose property is tax exempt to include express term that any tax savings resulting from such exemption shall inure solely to benefit of lessee institution, organization or public body.

Government Unit(s) Affected:

Counties, Department of Revenue(DOR), Cities, Special Districts

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.