FISCAL IMPACT OF PROPOSED LEGISLATION

79th Oregon Legislative Assembly – 2017 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: HB 3459 - 2

Prepared by: Meg Bushman-Reinhold

Reviewed by: John Borden Date: 6/12/2017

Measure Description:

Exempts from property taxation real and personal property, including inventory, of retail store owned by nonprofit corporation if retail store deals exclusively in donated inventory, individuals who operate retail store, other than manager and bookkeeper, work as volunteers and all net proceeds of retail store sales are donated to animal shelter, to entity that provides spaying and neutering services for pets of individuals in low-income households or to assist low-income households in obtaining

Government Unit(s) Affected:

Counties, Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have

MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.

Page 1 of 1 HB 3459 - 2