

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office

Bill Number: SB 32

Date: 2/8/2017

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

This office has reviewed the proposed legislation and determined that it has

Minimal Revenue Impact

The measure removes the duplicate 5 percent penalties for late payment and late filing as it pertains to the Estate Tax. The amount paid in these types of penalties each year is relatively minor.

**State Capitol Building
900 Court St NE, Room 143
Salem, OR 97301**

**Phone: 503-986-1266
Fax: 503-986-1770
<https://www.oregonlegislature.gov/lro>**