

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: SB 32

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 2/10/2017

Measure Description:

Provides for imposition of either penalty for failure to pay estate tax when due or penalty for initial failure to file estate tax return when due.

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.