

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 936 - B**

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

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Prepared by: Nick Herrera  
Reviewed by: Steve Bender, John Borden  
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**Measure Description:**

Increases in increments taxable portion of value of eligible project property in rural areas under strategic investment program, and increases the cap on the community services fee for projects determined by the Oregon Business Development Commission to be exempt from property taxation.

**Government Unit(s) Affected:**

Business Development Department (Business Oregon), Department of Revenue(DOR), Counties

**Summary of Expenditure Impact:** See Analysis

**Summary of Revenue Impact:** See analysis from the Legislative Revenue Office.

**Analysis:**

SB 936-A3 modifies property tax exemptions available under the Strategic Investment Program. The bill adjusts, in increments, the portions of eligible projects that are subject to taxation. Additionally, the bill increases the cap on the community services fee for projects determined by the Oregon Business Development Commission to be exempt from property taxation.

The bill is anticipated to have a minimal impact on the Business Development Department, the Department of Revenue, and Counties expenditures.