

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

Bill Number: HB 3459  
Revenue Area: Property Taxes  
Economist: Kyle Easton  
Date: 6/6/2017

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

**Measure Description:**

Expands existing property tax exemption available under ORS 307.130 to include all real and personal property of a retail store owned by a nonprofit corporation if retail store deals exclusively in donated inventory and other than a manager and a bookkeeper, individuals who operate store work as volunteers. Requires all net proceeds of the retail store sales to be donated to: an animal shelter, an entity that provides spaying and neutering services for pets of low-income individuals or households, or to assist low-income households in obtaining veterinary care for pets. Makes series of non-substantive structural statutory changes. Applies to property tax years beginning on or after July 1, 2017.

**Revenue Impact:** Minimal

**Impact Explanation:**

Based upon an analysis of thrift store property tax accounts that would potentially be exempt from property taxation and using an average reduction in tax revenue per account, a minimal impact on property tax revenue is expected.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

The policy purpose of this measure is