FISCAL IMPACT OF PROPOSED LEGISLATION 79th Oregon Legislative Assembly - 2018 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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Date:	2/21/2018

Measure Description:

Disallows favorable state income tax treatment for withdrawals from an Oregon 529 Savings Account that are used for elementary or secondary school expenses .

Government Unit(s) Affected:

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.