

FISCAL IMPACT OF PROPOSED LEGISLATION

79th Oregon Legislative Assembly – 2018 Regular Session
Legislative Fiscal Office

Measure: HB 4139 - 1

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

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Date: 2/22/2018

Measure Description:

Imposes tax on rental price of construction, mining, earthmoving or industrial equipment, together with attachments and other equipment and tools, that is mobile and held primarily for rental.

Government Unit(s) Affected:

Counties, Department of Revenue (DOR), Legislative Revenue Office (LRO)

Analysis:

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Revenue to the Joint Committee on Ways and Means.

The measure imposes a point-of-sale tax for rental of construction, mining, earthmoving, or industrial equipment held primarily for rental.

The measure is anticipated to have a fiscal impact on the Department of Revenue; however, DOR’s fiscal impact statement submitted merits more detailed review. The Legislative Fiscal Office prepare a more complete fiscal analysis on the measure when it is considered in the Joint Committee on Ways and Means.

Further Analysis Required