

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
79th Oregon Legislative Assembly  
2018 Regular Session  
Legislative Revenue Office

**Bill Number: HB 4026 - 3**

**Date: 2/27/2018**

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

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This office has reviewed the proposed legislation and determined that it has

## **Minimal Revenue Impact**

Adoption of this bill would prevent the Department of Revenue from considering charitable contributions or activities as a factor when determining the residency of a personal income tax filer. This policy could affect tax determinations in either direction, but the total impact on tax collections is expected to be minimal.

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