

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: SB 1528 - MRC

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

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Reviewed by: John Borden
Date: 3/1/2018

Measure Description:

Extends the reference to certain Oregon tax laws to federal tax laws from those laws as amended and in effect on December 31, 2016 to those in effect on December 31, 2017.

Government Unit(s) Affected:

Department of Revenue (DOR)

Summary of Expenditure Impact:

Costs related to the measure are indeterminate at this time - See explanatory analysis.

Analysis:

The underlying costs to reconnect to the Internal Revenue Code are indeterminate at this time until the Department of Revenue is able to better understand how the Internal Revenue Service will implement the 2017 tax law changes.