

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

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Measure Description:

Requires addition, in determination of Oregon taxable income, of amount of losses from wagering transactions deducted on taxpayer's federal return. Requires subtraction, in determination of Oregon taxable income, of amount equal to qualified tuition and related expenses at eligible educational institution deducted on taxpayer's federal return.

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.