FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly – 2019 Regular Session Legislative Fiscal Office

> Only Impacts on Original or Engrossed Versions are Considered Official

Prepared by:	Michael Graham
Reviewed by:	John Borden
Date:	3/1/2019

Measure Description:

Extends sunset for exemption from income or corporate excise taxes of capital gains from sale of manufactured dwelling park to certain entities.

Government Unit(s) Affected:

Department of Revenue (DOR)

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.