

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
80th Oregon Legislative Assembly  
2019 Regular Session  
Legislative Revenue Office

**Bill Number: HB 2460 - 2**  
**Tax Area: Property**  
**Bill Number: Jaime McGovern**  
**Date: 05/07/2019**

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

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## **NOTICE OF NO REVENUE IMPACT**

The Legislative Revenue Office has reviewed the proposed legislation and determined that it has No Impact on state or local revenues analyzed by this office.

The proposed bill with the dash 2 is consistent with the current practice and the Department of Revenue's administrative Rules. It is a Department of Revenue administered program that is not a tax exemption or expenditure, but a tax deferral program, with repayment, separate from the general fund.