## 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

Measure: HB 2460 - 2

Prepared by: Michael Graham

Reviewed by: John Borden, Ken Rocco

Date: 5/8/2019

## **Measure Description:**

Provides that transferee of homestead is not liable for amounts of outstanding deferred property taxes due on homestead if transferee receives no interest in real or personal property from estate.

## **Government Unit(s) Affected:**

Counties, Department of Revenue (DOR)

**Analysis:** 

The proposed legislation has been determined to have

## NO EXPENDITURE IMPACT

on state or local government.

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