## 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: SB 1045 - 2

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Reviewed by: John Borden, Ken Rocco

Date: May 9, 2019

## **Measure Description:**

Authorizes city or county to adopt property tax exemption for portion of principal place of residence used by homeowner to rent space in residence to individuals seeking such space.

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

Department of Revenue (DOR), Counties, Cities

## **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.

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