

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

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**Measure Description:**

Establishes refundable credit against personal income taxes for contributions to higher education savings network account or ABLE account.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Oregon State Treasurer (OST)

**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.