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, Ken Rocco
Date:	5/28/2019

Measure Description:

Provides that farmer-owned machinery and equipment used to compress and bale harvested straw, hay, grass or other plants for purpose of storage or shipment is exempt from ad valorem property taxation. Defines "farmer-owned."

Government Unit(s) Affected:

Counties, Department of Revenue (DOR)

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.