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 194

Prepared by: Michael Graham
Reviewed by: John Borden
Date: 1/21/2019

Measure Description:

Requires addition, in determination of Oregon taxable income, of amount of losses from wagering transactions deducted on taxpayer's federal return.

Government Unit(s) Affected:

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.

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