# 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 146

Prepared by: Michael Graham

Reviewed by: John Borden, Ken Rocco, Doug Wilson

Date: 3/12/2019

# **Measure Description:**

Provides that additional taxes may not be imposed upon disqualification of land from special assessment if land has been acquired by soil and water conservation district or transferred by nonprofit land trust to tax-exempt government transferee.

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

Counties, Department of Revenue (DOR), School Districts, Special Districts, Community Colleges

# **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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