

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

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**Measure Description:**

Provides that for purposes of determining salary of certain member of Public Employees Retirement System, housing allowance paid to prison chaplain shall be treated as includable in member's taxable income under Oregon law.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Public Employees Retirement System (PERS)

**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.