

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

---

Prepared by: Tim Walker  
Reviewed by: John Borden, Gregory Jolivet  
Date: 05/07/2019

---

**Measure Description:**

Extends and creates sunsets for certain transportation-related tax expenditures.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Oregon Department of Transportation (ODOT)

**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.