Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

| Prepared by: | Michael Graham |
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| Reviewed by: | John Borden |
| Date: | 5/21/2019 |

Measure Description:

Establishes refundable credit against personal income taxes for contributions to higher education savings network account or ABLE account.

Government Unit(s) Affected:

Department of Revenue (DOR), Oregon State Treasurer (OST)

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.