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: HB 3197 - A

Prepared by: Michael Graham Reviewed by: John Borden Date: 5/29/2019

Measure Description:

Extends time for filing of estate tax return as applicable to estate owing no federal estate tax.

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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