

FISCAL IMPACT OF PROPOSED LEGISLATION

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

Measure: HB 2457 - A

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

Prepared by: Michael Graham
Reviewed by: Zane Potter, John Borden
Date: May 10, 2021

Measure Description:

Updates the connection date to the federal Internal Revenue Code and other provisions of federal tax law from December 31, 2018 to April 1, 2021.

Government Unit(s) Affected:

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

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.