FISCAL IMPACT OF PROPOSED LEGISLATION

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

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: SB 102

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Reviewed by: Laurie Byerly, Zane Potter

Date: February 8, 2021

Measure Description:

Exempts from state and local transient lodging taxes military lodging used for temporary overnight human occupancy by active or retired members or service veterans of Armed Forces of the United States or National Guard or by employees or agents of Oregon Military Department.

Government Unit(s) Affected:

Department of Revenue (DOR), Counties, Cities

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.

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