

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

---

Prepared by: Michael Graham  
Reviewed by: John Borden, Zane Potter, Matt Stayner, Amanda Beitel  
Date: February 23, 2022

---

**Measure Description:**

Modifies provisions of tax laws.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Oregon Judicial Department (OJD), Oregon Business Development Department (OBDD), Counties

**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.