

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 26**

82nd Oregon Legislative Assembly – 2023 Regular Session  
Legislative Fiscal Office

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

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Date: 01/24/2023

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**Measure Description:**

Extends sunset for property tax exemption or deferral for certain industrial improvements newly constructed or installed in rural areas.

**Government Unit(s) Affected:**

Department of Revenue

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Business and Labor to the Joint Committee on Tax Expenditures.

The measure extends sunset for property tax exemption or deferral for certain industrial improvements newly constructed or installed in rural areas.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Tax Expenditures.

Further Analysis Required