

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
82nd Oregon Legislative Assembly
2023 Regular Session
Legislative Revenue Office

Bill Number:	SB 142
Revenue Area:	Property Tax
Economist:	Chris Allanach
Date:	2.11.23

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

Measure Description:

Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.

Revenue Impact:

Information from the 2023-25 Tax Expenditure Report suggests the cost of this exemption may be less than \$100,000 per biennium. Further analysis will be conducted when the bill is in the Joint Committee on Tax Expenditures.

Impact Explanation:

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required