

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 178**

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

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

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**Measure Description:**

Directs Department of Veterans' Affairs to study and make recommendations for policy proposals for tax treatment of military pensions.

**Government Unit(s) Affected:**

Department of Veterans' Affairs, Department of Revenue

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Veterans, Emergency Management, Federal, and World Affairs to the Joint Committee on Ways and Means.

The measure directs the Department of Veterans' Affairs to study and make recommendations for policy proposals for the tax treatment of military pensions.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Ways and Means.

Further Analysis Required