FISCAL IMPACT OF PROPOSED LEGISLATION

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:

Subject to Supreme Court appeal, confers exclusive jurisdiction on Oregon Tax Court for judicial review of questions concerning income taxes imposed by local governments. Allows for petitions filed on or after the effective date of the measure.

Government Unit(s) Affected:

Cities, Counties, Judicial Department, Department of Revenue

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.