

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: SB 142

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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Reviewed by: Doug Wilson
Date: 02/10/2023

Measure Description:

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

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 Housing and Development to the Joint Committee on Tax Expenditures.

The measure establishes a sunset for continued property tax exemptions for former cemetery or crematory land used for exempt low-income housing.

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