

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

Bill Number:	SB 135
Revenue Area:	
Economist:	Beau Olen
Date:	2/28/2023

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

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**Measure Description:**

Moves the sunset date for the property tax exemption of business property in a long-term rural enterprise zone by seven years, from July 1, 2025 to July 1, 2032. Takes effect on the 91st day following adjournment sine die.

**Revenue Impact (in \$Millions):**

**Impact Explanation:**

Creates, Extends, or Expands Tax Expenditure: Yes  No

The policy purpose of this measure is

Further Analysis Required