

FISCAL IMPACT OF PROPOSED LEGISLATION
82nd Oregon Legislative Assembly – 2023 Regular Session

Measure: HB 3039

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Prepared by: Michael Graham
Reviewed by: Doug Wilson, John Borden
Date: May 15, 2023

Measure Description:

Requires addition to federal taxable income of amounts excluded as gain attributable to investment in federal qualified opportunity zone.

Government Unit(s) Affected:

Department of Revenue, Judicial Department

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.