

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number:	SB 347
Revenue Area:	Property Taxes
Economist:	Chris Allanach
Date:	2.21.25

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

Measure Description:

Disqualifies land from farm use special assessments upon a final civil penalty or judgment of conviction for the illegal growing of marijuana against the landowner or person in possession and control of the land.

Revenue Impact (in \$Millions):

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to the Senate Committee on Finance & Revenue. A full revenue impact analysis will be conducted as the bill is considered in the that committee.

Impact Explanation:

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☐

A policy purpose statement will be prepared as the bill is considered in the Senate Committee on Finance & Revenue.

Further Analysis Required