

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

<b>Bill Number:</b>	<b>SB 940</b>
<b>Revenue Area:</b>	
<b>Economist:</b>	<b>Chris Allanach</b>
<b>Date:</b>	<b>1.31.25</b>

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

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The purpose of this statement is to enable the bill to move between committees.

**Measure Description:**

Allows development of certain accessory dwelling units, recreational vehicles or emergency shelters on farmland on which is sited certain nonfarm dwellings.

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

**Impact Explanation:**

Creates, Extends, or Expands Tax Expenditure: Yes  No

Further Analysis Required