



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

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Bill Title: Relating to tax compliance; prescribing an effective date.

Government Unit(s) Affected: Cities, Department of Justice, Counties, Department of Revenue, Judicial Department, Legislative Revenue Office, Secretary of State, Statewide - Executive Branch, TriMet

Summary of Fiscal Impact:

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Revenue to the Joint Committee on Ways and Means.

The measure requires specific public contractors to certify tax compliance through the Department of Revenue (DOR) as a condition of contracting with state agencies and requires DOR to issue, within 14 days of a request, a certificate to specified individuals. The measure directs the Secretary of State, in consultation with DOR, Department of Justice, and Legislative Revenue Officer, to study improvements to business registry data collection to support tax compliance.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the next committee.

Further Analysis Required