



Legislative Fiscal Office  
83<sup>rd</sup> Oregon Legislative Assembly  
2026 Regular Session

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**Bill Title:** Relating to local taxation; prescribing an effective date.

**Government Unit(s) Affected:** Cities, Department of Revenue, Legislative Revenue Office, Tourism Commission, Counties, Special Districts

**Summary of Fiscal Impact:**

The proposed legislation has been determined to have

**MINIMAL FISCAL IMPACT**

on state or local government expenditures.

While this individual measure has a minimal fiscal impact, an agency may incur a greater than minimal net fiscal impact, depending on the cumulative impact of all measures enacted into law that affect the agency.