

REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly
2007 Regular Session
Legislative Revenue Office

Bill Number:	HB 2232
Revenue Area:	Property Tax
Economist:	Mary Ayala
Date:	March 2, 2007

Measure Description: Permits boards of property tax appeals to waive penalties on delinquent real property if it is both the first time that a tax return was required and the first time that the taxpayer filed the return. Applies to penalties associated with tax years beginning on or after July 1, 2007. Effective 91 days after sine die.

Revenue Impact:

	2007-08	2008-09	2007-09 Biennium	2009-11 Biennium
State General Fund	0	0	0	0
State Other Funds	0	0	0	0
Local Government	-\$14,517	-\$14,517	-\$29,034	-\$29,034
Local School Districts	-\$10,483	-\$10,483	-\$20,966	-\$20,966

Impact Explanation: Releasing taxpayers from penalties that are charged for filing their tax returns late should have a marginal negative impact because HB 2232 is restricted to a very small subset of taxpayers.

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