## FISCAL IMPACT OF PROPOSED LEGISLATION

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session Legislative Fiscal Office

Prepared by: Reviewed by:

Matt Stayner Laurie Byerly

Date:

5/31/11

**Measure Description:** 

Excludes transactions with cooperative members from definition of "Oregon sales" for purposes of corporate minimum tax.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have

## MINIMAL EXPENDITURE IMPACT

on state or local government.

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

KEYENUE COMMITTE

Measure: HB 3058 - 3

MEASURE: ///
EXHIBIT: N
HOUSE REYENU
DATE: 6//8