

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office

Bill Number: SB 32

Date: 2/8/2017

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

This office has reviewed the proposed legislation and determined that it has

Minimal Revenue Impact

The measure removes the duplicate 5 percent penalties for late payment and late filing as it pertains to the Estate Tax. The amount paid in these types of penalties each year is relatively minor.

State Capitol Building
900 Court St NE, Room 143
Salem, OR 97301

Phone: 503-986-1266
Fax: 503-986-1770
<https://www.oregonlegislature.gov/lro>