

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: HB 2951 - 1**

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

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Date: 6/22/2017

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**Measure Description:**

Requires addition, in determination of Oregon taxable income, of deduction as business expense of compensation paid by taxpayer to highly paid individual.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.