

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

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**Measure Description:**

Directs Legislative Revenue Officer to report to Legislative Assembly on options for tax reform including recommendations for legislation intended to reform current tax system.

**Government Unit(s) Affected:**

Housing and Community Services Department (HCSD), Oregon Parks and Recreation Department (OPRD), Counties, Oregon Department of Transportation (ODOT), Higher Education Coordinating Commission (HECC), Oregon Liquor Control Commission (OLCC), Department of Consumer and Business Services (DCBS), Oregon State Treasurer (OST), Oregon Business Development Department (OBDD), Oregon Health Sciences University (OHSU), Department of Revenue (DOR), Oregon Department of Agriculture (ODA), Cities, Secretary of State (SOS)

**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.