

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
80th Oregon Legislative Assembly  
2019 Regular Session  
Legislative Revenue Office

**Bill Number: SB 294**

**Date: 2/1/2019**

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

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

## **Minimal Revenue Impact**

SB 294 allows with the approval of the cemetery district, for a property owner to voluntarily enter into the taxing district. LRO is aware of only a handful of property owners who are interested in actioning this, and with that there would be a revenue increase for that particular cemetery taxing district of \$200 annually.