

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden, Ken Rocco, Gregory Jolivette
Date: February 20, 2019

Measure Description:

Allows inclusion of counterclaims in responsive pleadings in appeals filed in tax court.

Government Unit(s) Affected:

Department of Revenue (DOR), Counties, Oregon Judicial Department (OJD)

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.