## FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly – 2019 Regular Session Legislative Fiscal Office

> Only Impacts on Original or Engrossed Versions are Considered Official

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Date:	3/4/2019

### Measure Description:

Extends sunset of homestead property tax deferral program for seniors and persons with disabilities.

#### Government Unit(s) Affected:

Department of Revenue (DOR), Counties

#### Analysis:

This fiscal impact statement has been submitted to transmit the measure from the House Committee on Human Services and Housing to the House Committee on Revenue.

The measure would extend the sunset for the property tax deferral program for seniors and disabled persons from tax years beginning on or after 2021 to 2031. It would take effect 91 days after the Legislative Assembly adjourns *sine die*.

The measure is anticipated to have an impact on the Department of Revenue and Counties.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the House Committee on Revenue.

# Further Analysis Required