## FISCAL IMPACT OF PROPOSED LEGISLATION

## 81st Oregon Legislative Assembly - 2021 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: HB 2693

Prepared by: Michael Graham

Reviewed by: Laurie Byerly, Zane Potter

Date: March 3, 2021

#### **Measure Description:**

Allows exception to requirement for property tax exemption that property of industry apprenticeship or training trust be actually and exclusively occupied and used for purposes of industry apprenticeship or training trust for occasional use by corporation exempt from federal income tax for purposes for which corporation is granted federal exemption.

# **Government Unit(s) Affected:**

Counties, Department of Revenue (DOR)

# **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.

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