#### 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 2131

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Reviewed by: Laurie Byerly, John Borden, Zane Potter

Date: March 10, 2021

## **Measure Description:**

Provides for liability of officer, employee or member of entity for unpaid amounts of taxes or fees collected by entity and held in trust for payment to Department of Revenue.

#### **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.

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