

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: SB 119

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

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

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Date: March 3, 2021

Measure Description:

Requires taxpayer-creator to obtain appraisal report to substantiate fair market value of art object for purpose of subtraction allowed for donation of art object.

Government Unit(s) Affected:

Department of Revenue (DOR)

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.