

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: HB 2442 - 1**

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

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Date: May 12, 2021

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**Measure Description:**

Extends sunset for additional personal exemption credit for taxpayer with severe disability from January 1, 2022 to January 1, 2028.

**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.