

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: HB 2607**

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

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**Measure Description:**

Exempts from construction taxes residential housing being constructed to replace residential housing destroyed or damaged by fire or other emergency event or situation.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Housing and Community Services Department (HCSD), Counties, Cities

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.