

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 142**

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

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

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Date: 02/10/2023

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**Measure Description:**

Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.

**Government Unit(s) Affected:**

Department of Revenue

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Housing and Development to the Joint Committee on Tax Expenditures.

The measure establishes a sunset for continued property tax exemptions for former cemetery or crematory land used for exempt low-income housing.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Tax Expenditures.

Further Analysis Required