

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	SB 148
<b>Revenue Area:</b>	Property Tax
<b>Economist:</b>	Beau Olen
<b>Date:</b>	2/24/2023

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

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**Measure Description:**

Extends the tax exemption for property of surviving spouses of certain public safety officers killed in the line of duty by six years, from July 1, 2025 to July 1, 2031. Takes effect on January 1, 2024.

**Revenue Impact:** The revenue loss is expected to be less than \$100,000 per biennium.

**Impact Explanation:**

According to the 2023-25 Tax Expenditure Report, approximately 10 people have benefitted from this exemption to date at a cost to local governments of less than \$100,000 per biennium. The future cost of this program depends on the assessed value of each homestead, the location and number of homeowners whose spouse is killed in the line of duty while working as a fire services professional, police officer, or reserve officer. "Homestead" means the owner-occupied principal dwelling, either real or personal property, owned by a surviving spouse and the tax lot upon which the dwelling is located. Floating homes and some manufactured structures are considered taxable personal property.