

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

<b>Bill Number:</b>	<b>HB 2032 - 1</b>
<b>Revenue Area:</b>	<b>Personal Income Tax</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>2/27/2023</b>

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

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**Measure Description:**

Expands eligibility for domestic partnership under Oregon Family Fairness Act to partners of any sex.

**Revenue Impact:** Minimal

**Impact Explanation:**

The measure could have a slightly positive or slightly negative revenue impact depending on the circumstances of the affected taxpayers. The measure expands eligibility for domestic partnership to partners of any sex which would allow such partners to file a joint personal income tax return in Oregon. Depending on the financial circumstances of the two individuals, filing a joint income tax return could result an increase, a decrease, or no change in the taxpayer's Oregon personal income tax liability.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No