

**FISCAL IMPACT OF PROPOSED LEGISLATION**  
**82nd Oregon Legislative Assembly – 2023 Regular Session**

**Measure: HB 2576 - 2**

Legislative Fiscal Office

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

---

Prepared by: Emily Coates  
Reviewed by: Amanda Beitel, John Borden, Doug Wilson  
Date: 3/29/2023

---

**Measure Description:**

Subject to Supreme Court appeal, confers exclusive jurisdiction on Oregon Tax Court for judicial review of questions concerning income taxes imposed by local governments. Allows for petitions filed on or after the effective date of the measure.

**Government Unit(s) Affected:**

Cities, Counties, Judicial Department, Department of Revenue

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.