

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

|               |                |
|---------------|----------------|
| Bill Number:  | HB 2507        |
| Revenue Area: | Property Tax   |
| Economist:    | Chris Allanach |
| Date:         | 1.20.23        |

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

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**Measure Description:**

Allows exception to requirement for property tax exemption that property of industry apprenticeship or training trust be actually and exclusively occupied and used for purposes of industry apprenticeship or training trust for occasional use by corporation exempt from federal income tax for purposes for which corporation is granted federal exemption.

**Revenue Impact (in \$Millions):**

**Impact Explanation:**

The purpose of this statement is to enable the bill to move between committees.

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

The policy purpose of this measure is

Further Analysis Required