

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 3032**

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: 02/02/2023

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**Measure Description:**

Creates Oregon personal income tax subtraction for amounts received for renting out room in taxpayer's home.

**Government Unit(s) Affected:**

Department of Revenue

**Analysis:**

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

The measure creates the Oregon personal income tax subtraction for amounts received for renting out a room in the taxpayer's home.

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