

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

Bill Number:	SB 142
Revenue Area:	Property Tax
Economist:	Chris Allanach
Date:	2.11.23

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

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**Measure Description:**

Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.

**Revenue Impact:**

Information from the 2023-25 Tax Expenditure Report suggests the cost of this exemption may be less than \$100,000 per biennium. Further analysis will be conducted when the bill is in the Joint Committee on Tax Expenditures.

**Impact Explanation:**

Creates, Extends, or Expands Tax Expenditure: Yes  No

The policy purpose of this measure is

Further Analysis Required