

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

Bill Number:	SB 54 - A
Revenue Area:	Property Tax
Economist:	Beau Olen
Date:	3/16/2023

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

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**Measure Description:**

Removes provisions of property tax exemption for community solar projects that restrict exemption to proportion owned by residential customers or leased by residential subscribers.

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

**Impact Explanation:**

The purpose of this statement is to allow the bill to move to another committee.

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

The policy purpose of this measure is

Further Analysis Required