

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 145**

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

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

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**Measure Description:**

Creates sunset of tax exemption for property of certain cooperatives used to heat water by combustion of biomass.

**Government Unit(s) Affected:**

Counties, Department of Revenue, Judicial Department

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.