

**FISCAL IMPACT OF PROPOSED LEGISLATION**  
**82nd Oregon Legislative Assembly – 2023 Regular Session**

**Measure: HB 2161 - B**

Legislative Fiscal Office

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

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**Measure Description:**

Makes certain changes to calculation of small forestland owner tax credit.

**Government Unit(s) Affected:**

Counties, Department of Fish and Wildlife, Department of Forestry, Department of Land Conservation and Development, Department of Revenue, Judicial Department

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.