

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number:	SB 1095 - 1
Revenue Area:	Property Tax
Economist:	Beau Olen
Date:	3/18/2025

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

Measure Description:

Authorizes cities and counties to impose a fee on noncommercial residences that are vacant for more than 180 consecutive or cumulative days in a calendar year.

Revenue Impact (in \$Millions):

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to another committee. A full revenue impact analysis will be conducted as appropriate as the bill is considered in the Senate Committee on Finance and Revenue.

Impact Explanation:

Further Analysis Required

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☒

A policy purpose statement will be prepared as appropriate as the bill is considered in the Senate Committee on Finance and Revenue.