



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2025 Regular Session

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Bill Title: Relating to changes to the tax laws of this state; prescribing an effective date.

Government Unit(s) Affected: Department of Revenue, Oregon Health Authority, School Districts, Department of Administrative Services, Department of Education, Higher Education Coordinating Commission, Oregon Liquor and Cannabis Commission, Counties

Summary of Fiscal Impact

The proposed legislation has been determined to have

MINIMAL FISCAL IMPACT

on state or local government expenditures.

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