



Legislative Fiscal Office  
83<sup>rd</sup> Oregon Legislative Assembly  
2025 Regular Session

---

Prepared by: Michael Graham  
Reviewed by: Amanda Beitel, Michelle Deister, Emily Coates  
Date: March 17, 2025

---

**Bill Title:** Relating to tax exemptions for business development; prescribing an effective date.

**Government Unit(s) Affected:** Cities, Counties, Oregon Business Development Department, Special Districts, Department of Revenue

**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.