

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

Bill Number:	SB 1095 - A
Revenue Area:	Property Tax
Economist:	Beau Olen
Date:	4/1/2025

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

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**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.