FISCAL IMPACT OF PROPOSED LEGISLATION



Legislative Fiscal Office 83rd Oregon Legislative Assembly 2025 Regular Session

Prepared by: Roxanne Adams

Reviewed by: John Terpening, Amanda Beitel, John Borden, Emily Coates

Date: June 13, 2025

Bill Title: Relating to local taxation.

Government Unit(s) Affected: Department of Revenue, Legislative Revenue Office, Judicial Department, Special

Districts, Counties, Cities

Summary of Fiscal Impact

The proposed legislation has been determined to have

NO FISCAL IMPACT

on state or local government expenditures.

Measure: HB 3962 - A