



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

Prepared by: Haylee Morse-Miller
Reviewed by: Amanda Beitel, John Terpening, Emily Coates
Date: February 18, 2026

Bill Title: Relating to local taxation; prescribing an effective date.

Government Unit(s) Affected: Cities, Department of Revenue, Legislative Revenue Office, Tourism Commission, Counties, Special Districts

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.