



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

Prepared by: Twais Broadus
Reviewed by: Emily Coates, Michelle Deister
Date: February 10, 2026

Bill Title: Relating to revenue; prescribing an effective date.

Government Unit(s) Affected: Department of Revenue, Employment Department, Oregon Business Development Department

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.