

FISCAL IMPACT OF PROPOSED LEGISLATION

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

Measure: HB 2457 - A10

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

Prepared by: Michael Graham
Reviewed by: Zane Potter, John Borden
Date: June 14, 2021

Measure Description:

Updates the connection date to the federal Internal Revenue Code and other provisions of federal tax law from December 31, 2018 to April 1, 2021. Resolves conflict with House Bill 2129 (2021) regarding the connection date to the federal Internal Revenue Code for purposes of the charitable checkoff program. Specifies the connection date to the Internal Revenue Code as of April 1, 2021 in accordance with connection updates in the measure.

Government Unit(s) Affected:

Department of Revenue (DOR), Oregon Judicial Department (OJD), Public Employees Retirement System (PERS)

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.