

**2009 Regular Legislative Session**  
**FISCAL ANALYSIS OF PROPOSED LEGISLATION**  
**Prepared by the Oregon Legislative Fiscal Office**

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**MEASURE NUMBER:** HB 2201                      **STATUS:** A Engrossed  
**SUBJECT:** Relating to the unemployment insurance administration  
**GOVERNMENT UNIT AFFECTED:** Employment Department  
**PREPARED BY:** Robin LaMonte  
**REVIEWED BY:** Michelle Deister  
**DATE:** March 5, 2009

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	<u>2009-2011</u>	<u>2011-2013</u>
<b>REVENUES:</b>		
Unemployment Insurance Trust Fund – Other Funds	\$ 266,743	711,319
Unemployment Insurance Trust Fund – Interest Other Funds	6,700	62,900
Unemployment Insurance Trust Fund – Total Other Funds	<u>273,443</u>	<u>774,219</u>
Penalty & Interest – Other Funds	\$ 323,499	\$ 802,126
Other Funds Total	\$ 596,942	\$ 1,576,345

**EFFECTIVE DATE:** January 1, 2010.

**GOVERNOR’S BUDGET:** This bill is not anticipated by the Governor’s recommended budget.

**LOCAL GOVERNMENT MANDATE:** This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

**ANALYSIS:** HB 2201 extends the time that family-owned corporations can exclude corporate officers from unemployment insurance tax by one quarter.

The fiscal impact of this bill relates to Section 3, which enables the Department to hold officers, members, partners and employees of corporations, limited liability companies, or limited liability partnerships, who are required to perform the actions required by the bill, to be personally liable unpaid unemployment insurance taxes. The Employment Department assumes an increase of 321 collections biennially from the provisions of this bill. The Department is able to absorb this additional collections workload with existing staff.