

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number: HB 2074 A
Revenue Area: Local Government
Economist: Dae Baek
Date: April 15, 2009

Measure Description: Divides responsibility for funding Tax Supervising and Conservation Commission (TSCC) between county and other municipal corporations within county. Permits county to receive reimbursement for apportioned net cost of TSCC from amounts scheduled to be paid to municipal corporations as part of distribution of tax collection moneys. Increases TSCC's maximum operating budget by three percent a year, beginning with the fiscal year starting July 1, 2011.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2009-10	2010-11	2009-11	2011-2013	2013-2015
Multnomah County	\$ 0	\$ 0.10	\$ 0.10	\$ 0.20	\$ 0.21
Other Local Governments (Multnomah County)	\$ 0	-\$ 0.07	-\$ 0.07	-\$ 0.14	-\$ 0.15
School Districts (Multnomah County)	\$ 0	-\$ 0.03	-\$ 0.03	-\$ 0.06	-\$ 0.07

Impact Explanation: Under this bill the county would be responsible for the first 50% of the cost. The remaining 50% would be apportioned to the municipal corporations other than the county, using two separate apportionment methods: (1) budgeted expenditures of taxing districts for the current fiscal year, and (2) property taxes imposed for the prior fiscal year from taxing district's permanent tax rate limitations. Each method will contribute equally, that is 50% each, to fulfill the 50% funding obligation of other municipal corporations. Each method would have a \$250 minimum apportionment, for a total minimum of \$500. TSCC's maximum operating budget, which is set at \$280,000 in ORS 294.630, would increase three percent per year, beginning with the fiscal year starting July 1, 2011.

Creates, Extends, or Expands Tax Expenditure: Yes No