

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Sixth Oregon Legislative  
Assembly  
2011 Regular Session  
Legislative Revenue Office

Bill Number: HB 2550 - A  
Revenue Area: State Finance  
Economist: Chris Allanach  
Date: 4/4/2011

MEASURE: HB 2550 - A  
EXHIBIT: C  
HOUSE REVENUE COMMITTEE  
DATE: 4/15/2011 PAGES: 1  
SUBMITTED BY: CHRIS ALLANACH

**Measure Description:** Expands the current intergovernmental reciprocal agreement between the Oregon Department of Revenue and the U.S. Financial Management Services (the Internal Revenue Service) beyond tax refunds to include other federal payments.

**Revenue Impact (in \$Millions):** This bill could have a positive revenue impact depending on the extent to which the Department of Revenue is able to collect on liabilities owed the state that it would not otherwise have been able to collect. Namely, the department could collect on debt owed to the state of Oregon by individuals who are due a refund of non-tax federal payments. Further analysis will be conducted when the bill is in the House Committee on Revenue.

**Impact Explanation:**

Creates, Extends, or Expands Tax Expenditure: Yes  No