# Overview: Oregon Tax Administration

Senate Finance & Revenue Committee February 14, 2011



## Oregon's Major Tax Programs

Income taxes—personal, corporate

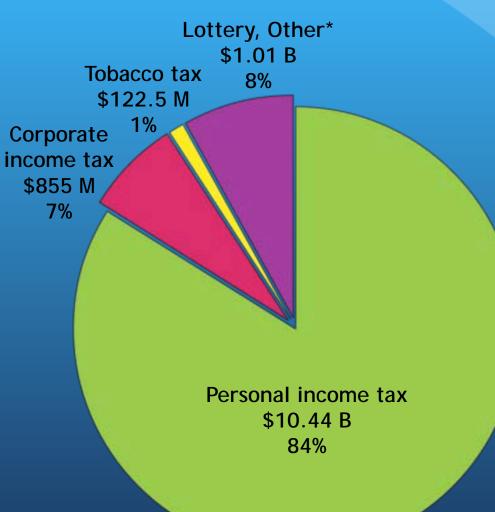
Property tax

Cigarette and other tobacco taxes



#### 2009-11 General Fund

Total resources: \$12.43 billion



\* Includes \$315 M of one-time transfers

December 2010 forecast



## Income Tax Programs

Taxpayer assistance and education

**Processing** 

**Banking** 

**Auditing** 

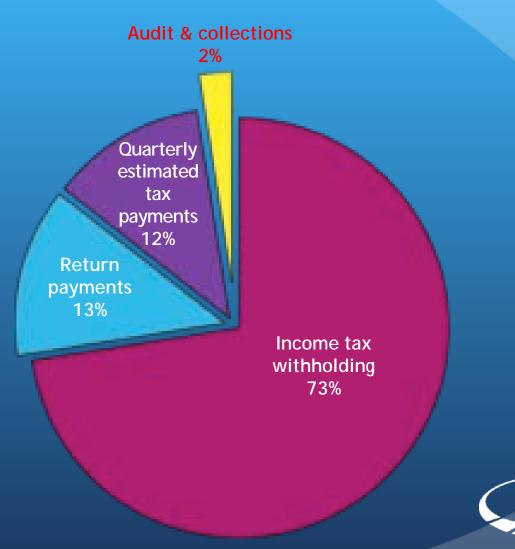
Collecting

Filing enforcement \$11.3 billion

91% of state's General Fund

> O R E G O N DEPARTMENT O F R E V E N U E

## Personal Income Tax Revenues How they're paid



Fiscal year 2009

## Property Tax Administration

\$10 billion

Department of Revenue functions

> Utility and transportation valuation

> > Industrial property valuation

Mapping

County administration oversight

Forestland valuation

Schools \$4.4 billion

Cities \$2.2 billion

Counties \$1.8 billion

Special districts \$1.2 billion

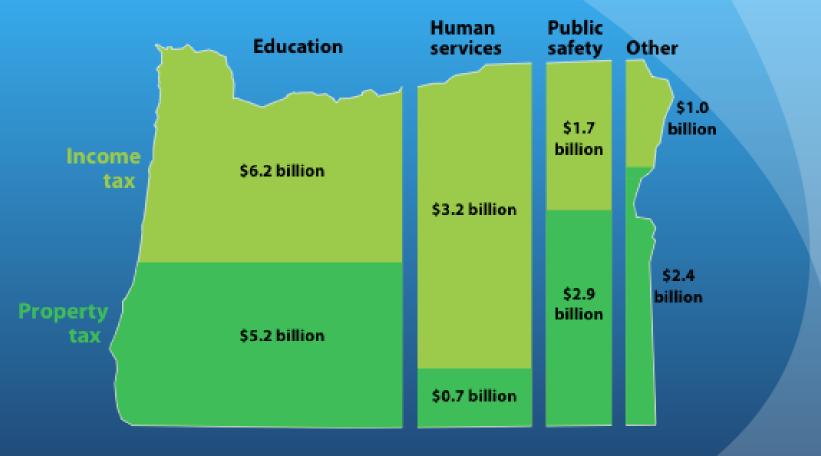
Urban renewal \$422 million

> O R E G O N DEPARTMENT OF REVENUE

2009-11 biennium Source: DOR Research Section

#### Funding of Core Services

State and local levels



Income tax
Property tax
TOTAL

\$12.1 B \$11.2 B

\$23.3 B

(December 2010 OEA forecast)

(December 2010 AOC estimate)



## Cigarette & Tobacco Taxes

Processing Banking Collecting

**Audits** 

Inspections

\$497 million

Oregon Health Plan \$334.8 million

General Fund \$122.5 million

Cities and counties \$15.9 million

Stop smoking education \$15.9 million

Public transit \$8 million



## 2009-11 Special Projects & Results

As of December 31, 2010

Project	Projected revenue for biennium	Actual revenue through 12/31/10
Amnesty	\$16.7 M	\$47.3 M
Collections POP	\$19.3 M	\$36.2 M
Revenue speed-up	\$20.6 M	\$20.3 M
BOOST	\$7.5 M	\$3.3 M
Other Agency Accounts P	OP \$9 M	\$6.8 M



#### Where We're Headed

DOR's 'True North' — Strategic business purpose

DOR purpose = healthy revenue systems

Trusted. Timely. Simple.

#### Targets:

- 100% paid voluntarily
- 100% accuracy
- Double value/efficiency



#### Compliance

- · Make it easy to comply
- Intervene ASAP
- Maximum verification

#### Customer Satisfaction

 Provide the right services timely

#### Workforce Effectiveness

 Provide the best tools to do our work

#### Partnerships

 Leverage for maximum effectiveness



#### Other Taxes & Services DOR Administers

Inheritance tax

Emergency communications (911) tax

State lodging tax

Hazardous substance fee

Amusement device tax

Petroleum load fee

Forest products harvest tax

Small-owner timber tax

Transit taxes

Court fines and assessments

Other agency collections

Seniors, veterans, disabled deferral programs

Elderly Rental Assistance, nonprofit homes for the elderly