

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
76th Oregon Legislative Assembly
2011 Regular Session
Legislative Revenue Office

Bill Number:	HB 2347
Revenue Area:	Unemployment Insurance
Economist:	Dae Baek
Date:	2/24/2011

Measure Description: Excludes, from the definition of employment for purposes of unemployment insurance taxation, officiating services performed by individuals in recreational, interscholastic or intercollegiate sporting events or contests. Declares emergency and takes effect on passage.

Revenue Impact (in \$Millions):

	Fiscal Year		Biennium		
	2011-12	2012-13	2011-13	2013-2015	2015-2017
Unemployment Insurance Trust Fund	Minimal*	Minimal*	Minimal*	Minimal*	Minimal*

*Minimal means the revenue loss of less than \$50,000.

Impact Explanation: According to the Employment Department analysis, the number of individuals affected by this bill is currently estimated to be 250 and the average annual wage per individual \$4,000. Using estimated contribution to the Unemployment Insurance Trust Fund and estimated benefit payments, the loss to the Fund is expected to be around \$10,000 per fiscal year.

Creates, Extends, or Expands Tax Expenditure: Yes No