

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

Bill Number: HB 2653 - A
Revenue Area: State Finance
Economist: Chris Allanach
Date: 5/25/2011

Measure Description: Allows a justice court to assign certain judgments to the Department of Revenue for subsequent collection. Requires these courts to submit an annual report to the Legislative Fiscal Office regarding the status of the court's liquidated and delinquent accounts; identifies information to be included in the report. Requires the Legislative Fiscal Office to produce an annual report based the reports it receives from justice courts.

Revenue Impact: Indeterminate

Impact Explanation: Because the bill is permissive and would allow justice courts access to the collections services provided by the Department of Revenue, there could be a gain to Other Funds as well as the General Fund. Over the past two years, the Department of Revenue has collected roughly \$100,000 for the justice courts through the refund offset program. This amount would likely increase if full collection services were provided. However, any increase in collections would depend on the level of activity – the number of participating courts and the liability amounts – and the resources devoted to the collections process.

Creates, Extends, or Expands Tax Expenditure: Yes No