

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

**Bill Number:** SB 305 A  
**Revenue Area:** Tax Administration  
**Economist:** Paul Warner  
**Date:** 2/24/2011

**Measure Description:**

Allows Department of Revenue to extend installment pay period for tax amnesty participants if good cause is shown. Extension period is 6 months.

**Revenue Impact (in \$Millions):** Small (<\$50,000) positive revenue impact for 2011-13 biennium.

**Impact Explanation:** The 2009 Tax Amnesty Program has brought in \$47.3 million through the end of the 2010 calendar year. There remains \$6.3 million in outstanding installment payments due before May 31. Allowing the Department of Revenue to extend these payments another 6 months in certain circumstances is assumed to lead to a small increase in payments in the 2011-13 biennium that would not otherwise have taken place.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No