

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Seventh Oregon Legislative
Assembly
2013 Regular Session
Legislative Revenue Office

Bill Number: SB 185 - 1
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 5/10/2013

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description: Creates two exceptions to the garnishment statutes for the Department of Revenue functions. Removes the requirements that a warrant be attached to the notice of garnishment and that notices of garnishment be hand-signed.

Revenue Impact: Potential revenue gain of less than \$50,000 annually.

Impact Explanation: There is no revenue impact from the changes made to the garnishment process. The Fiscal Impact Statement indicates a revenue savings of roughly \$200,000 in 2013-15 and \$300,000 in 2015-17. Depending on whether or not these savings are retained and repurposed by the Department of Revenue, there could be a minimal revenue gain.

Creates, Extends, or Expands Tax Expenditure: Yes No