

77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 2511
CARRIER:

REVENUE:
FISCAL:

Action:
Vote:

Yeas:
Nays:
Exc.:

Prepared By: Warner , Economist
Meeting Dates: February 11, 2013

WHAT THE BILL DOES: Clarifys that the Department of Revenue modifies refunds for 2% kicker credits only for those years in which the kicker credit applies.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: The 2% surplus kicker for personal income taxpayers was established by the 1979 Legislature. In 1995, the Legislature converted the personal kicker credit into a refund. The 2011 Legislature restored the personal income kicker to a credit. HB 2511 is intended to be clean-up language for the 2011 bill that made the change (HB 3543).

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