

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

Bill Number: SB 272 - A
Revenue Area: School Finance
Economist: Dae Baek
Date: 4/22/2013

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

Measure Description: Allows the Oregon Department of Education to spend, from the State School Fund, up to \$1.35 million per biennium on the talented and gifted (TAG) education program in the 2015-16 school year. Increases the spending limit to \$5.85 million beginning with the 2016-17 school year. (The current limit on the TAG program is \$350,000 per biennium.) Directs the department to develop a uniform statewide plan for education of talented and gifted children. Appropriates to the department from the General Fund in the 2013-15 biennium, \$0.5 million for developing the plan and \$0.5 million for assisting school districts with developing district plans that align with the statewide plan. Takes effect on July 1, 2013.

Revenue Impact: This bill does not change the total available formula revenue in a given biennium.

Impact Explanation: This bill does not change the total formula revenue, which is the sum of the statutorily defined local revenues and the State School Fund (SSF), available to school districts and education service districts in a given biennium. However, the spending on the talented and gifted (TAG) education program is a carve-out from the SSF. It means that if the Oregon Department of Education spends a certain amount of money on the TAG education program from the SSF, the total formula revenue for distribution to school districts and education service districts will decline by the same amount.

Creates, Extends, or Expands Tax Expenditure: Yes No