

**77TH OREGON LEGISLATIVE ASSEMBLY  
2013 REGULAR SESSION  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: HB 2511  
CARRIER: Sen. George**

**REVENUE:** No Revenue Impact

**FISCAL:** No Fiscal Impact

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**Action:** Do Pass

**Vote:** 5-0-0

**Yeas:** Ferrioli, George, Hass, Rosenbaum, Burdick

**Nays:** 0

**Exc.:** 0

**Prepared By:** Paul Warner, Economist

**Meeting Dates:** May 1, 2013

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

**ISSUES DISCUSSED:**

- Change from refund to credit by 2011 Legislature.
- Need for precise language as to what years credit can be applied.

**EFFECT OF COMMITTEE AMENDMENTS:** None

**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).