

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

Bill Number: HB 2462  
Revenue Area: State Finance  
Economist: Paul Warner  
Date: 3-28-13

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

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**Measure Description:**

Prohibits Governor and Oregon Department of Administrative Services from reducing allotments to Department of Revenue when Oregon Department of Administrative Services declares projected deficit in biennium.

**Revenue Impact (in \$Millions):** Indeterminate

**Impact Explanation:** By exempting the Department of Revenue from the allotment reduction process, this bill could potentially increase tax revenue collections (especially personal and corporate income tax revenue) in future biennia compared to current law. However, there is no way of estimating when an allotment process will be used in the future. Even in those cases when an allotment process is initiated by the Governor, the Legislature has other tools (such as the unreserved Emergency Fund) to offset potential reductions in the Department of Revenue budget if revenue loss is projected.

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

The policy purpose of this measure is