

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

Bill Number: SB 185 - A  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 5/21/2013

*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