

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

**Bill Number: SB 5538 - A
Revenue Area: Personal Income Tax
Economist: Paul Warner
Date: 6/7/13**

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

Measure Description:

Appropriates moneys from General Fund to Department of Revenue for biennial expenses. The 2013-15 Department of Revenue budget includes Package 813 which is designed to enhance the department's enforcement and collection efforts.

Revenue Impact:

2013-15 Impact:

Enforcement Activities: +\$13.6 million

Accounts Receivable Activities: +\$19.5 million

General Fund Impact: +\$33.1 million

Impact in future biennia depends on future budgets.

Impact Explanation:

The revenue impact estimate is based on previous department experience with the revenue return from increased enforcement and collections resources. The department budget is increased by \$3.8 million to fund 31 additional FTE. The new FTE will concentrate on reducing underreporting of income, filing enforcement and the collection of delinquent accounts.

Creates, Extends, or Expands Tax Expenditure: No