## REVENUE IMPACT OF PROPOSED LEGISLATION

Seventy-Eighth Oregon Legislative Assembly 2015 Regular Session Legislative Revenue Office Bill Number: HB 2657

Revenue Area: School Finance

Economist: Dae Baek Date: 4/14/2015

Only Impacts on Original or Engrossed Versions are Considered Official

**Measure Description:** Directs the State Board of Education not to consider days a pupil is absent when determining aggregate days membership for purposes of the State School Fund distribution. Further modifies the aggregate days membership calculation method. Takes effect on July 1, 2016.

Revenue Impact (in \$Millions): Further analysis is required

**Impact Explanation:** This bill does not change the total revenue available for distribution to school district and education service districts.

Under current law, aggregate days membership that forms the basis for average daily membership (ADM), is calculated based on days a pupil is both present and absent. The exclusion of absent days changes the way ADM is calculated. The bill also refines the aggregate days membership calculation method. As a result, this bill is most likely to cause shifts in formula revenue distribution among school districts and education service districts.

The bill has a subsequent referral to the House Rules Committee. Further analysis will be done when it reaches the committee.

Creates, Extends, or Expands Tax Expenditure: No

Further Analysis Required

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