

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office

Bill Number: SJR 18  
Revenue Area: State Finance  
Economist: Paul Warner  
Date: 5-15-15

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

**Measure Description:**

Proposes amendment to Oregon Constitution directing Legislative Assembly to establish education support fund consisting of revenues from sales tax imposed at rate not to exceed \_\_\_ percent.

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

**Impact Explanation:** The revenue impact from this measure depends on the tax rate and the breadth of the sales tax base. The impact of different rates and bases will be explored when the measure reaches the Senate Finance and Revenue Committee.

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

Further Analysis Required