

FISCAL IMPACT OF PROPOSED LEGISLATION

78th Oregon Legislative Assembly – 2016 Regular Session
Legislative Fiscal Office

Measure: SB 1521

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

Prepared by: Krista Dauenhauer
Reviewed by: John Borden, Michelle Deister
Date: 2/10/2016

Measure Description:

Authorizes mass transit district to impose tax on employees of employers within district if district imposes excise tax on those employers.

Government Unit(s) Affected:

Cities, Special Districts, Department of Revenue(DOR), Employment Department, Counties, School Districts

Local Government Mandate:

This bill may not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

Analysis:

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Business and Transportation to the Senate Committee on Rules. The bill permits a mass transit district to impose an employee tax of no greater than 0.185 percent of the wages paid. If a district imposes this employee tax, each employer must make a deduction from the wages of each employee in the amount of the tax owed. Every employer required to collect taxes imposed by this legislation must withhold the taxes for the district which imposed the tax. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Senate Committee on Rules.

Further Analysis Required