

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 4076**

79th Oregon Legislative Assembly – 2018 Regular Session  
Legislative Fiscal Office

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

Prepared by: Kim To  
Reviewed by: Steve Bender, John Borden, Amanda Beitel  
Date: 2/8/2018

**Measure Description:**

Establishes Small Donor Elections program to enable candidates for office of state Representative and state Senator to receive 6-to-1 match on small dollar donations.

**Government Unit(s) Affected:**

Secretary of State (SOS), Department of Revenue (DOR), Government Ethics Commission (GEC)

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Rules to the Joint Committee on Ways and Means.

The measure creates a Small Donor Elections (SDE) program to allow candidates for state offices to receive matching dollars on small dollar donations. The bill requires the Secretary of State to provide management of this fund including, but not limited to, candidate filing, distribution of funds, and collection of unspent funds. The bill also requires the Secretary to conduct reasonable audits of participants in the Small Donor funded Elections program and provides a minimum and maximum public match amount for specified state offices.

In addition, the bill requires the Department of Revenue (DOR) to add a place on the face of the existing tax return form for full-year resident individual filers to designate all or part of their refund to the SDE fund. DOR is not required to add a line if this addition would add another page to the return. The bill requires DOR to add checkoff boxes for \$5, \$10, \$20, and \$50 plus a blank area where the taxpayer can designate any amount other than those specified. If a taxpayer designates part of their refund to any charitable checkoffs and to the SDE fund and the refund is insufficient to cover the charitable checkoffs, any contribution to the SDE fund becomes void. If a taxpayer designates part of their refund to the SDE fund and the political party checkoff and the refund is insufficient to cover the SDE fund, any contribution to the political party checkoff becomes void. If a taxpayer designates part of their refund to a 529 college savings plan, the amount designated to the SDE fund must be applied in full before determining if there is any amount remaining for the 529 plan contribution.

The measure is anticipated to have an impact on the Secretary of State, the Department of Revenue, and the Government Ethics Commission.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Ways and Means.

*Further Analysis Required*