

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 1529 - A17**

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

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Reviewed by: John Borden  
Date: 2/28/2018

**Measure Description:**

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Department of Administrative Services (DAS), Department of Human Services (DHS)

**Analysis:**

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

The measure updates the connection to the federal Internal Revenue Code. It also disconnects from federal provisions relating to the corporate tax on funds repatriated. The -A17 amendment distributes the increase in revenues from the disconnect provision to the Court Appointed Special Advocates program in the Department of Administrative Services, to the Department of Human Services for foster care programs, and to the Rainy Day Fund.

The measure is anticipated to have an impact on the Department of Administrative Services and the Department of Human Services.

This measure warrants a subsequent referral to the Joint Committee on Ways and Means for consideration of its budgetary impact. 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

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