

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
80th Oregon Legislative Assembly  
2019 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>SB 79 - 2</b>
<b>Revenue Area:</b>	<b>Other Government Accounts</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>2/26/2019</b>

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

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**Measure Description:**

Allows Department of Revenue to render assistance in the collection of delinquent debt to the Oregon State Bar for purpose of collecting assignments to a client security fund. Allows Department of Revenue to render assistance to any local government or any special government body in the collection of delinquent debt, only through setoff against any refunds or sums due to a debtor.

**Revenue Impact:** Indeterminate

**Impact Explanation:**

Measure as amended does not increase tax or fee liability, rather, measure provides another means of potential collection of outstanding debts. Department of Revenue's collection rate of other agency outstanding collections varies depending on the source and type of the debt to be collected. In 2018, the overall amount collected by Department of Revenue for collections reported by agencies was about 5.7% of the balance available to be collected for the year. Debt sequestered only for setoff collection purposes generally has the lowest collection rate.

As measure does not require government agencies or bodies to utilize Department of Revenue collection services and Department of Revenue has discretionary authority in accepting debt, change in potential collections of debt is indeterminate.

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