

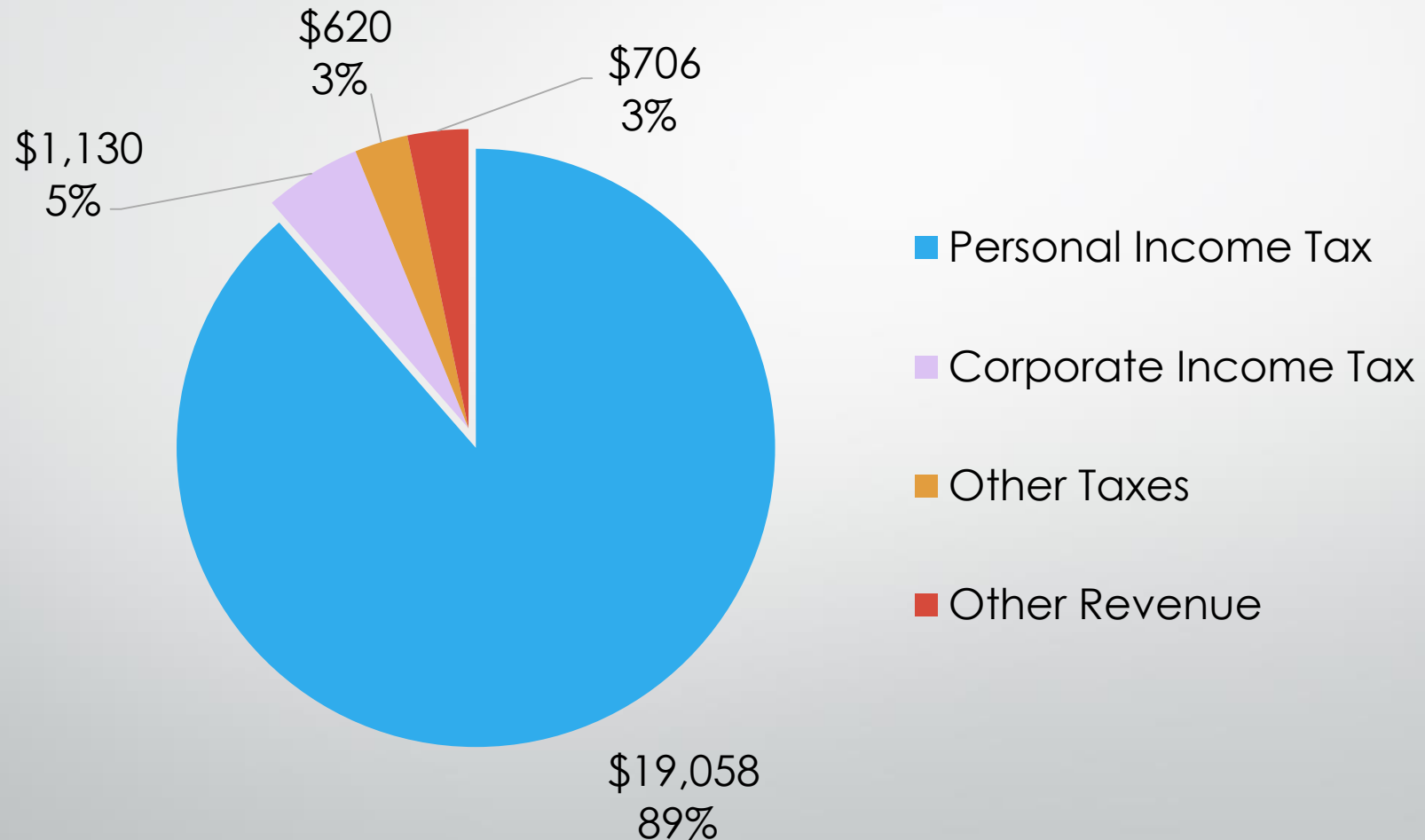


# Revenue Overview

For Senate Finance & Revenue

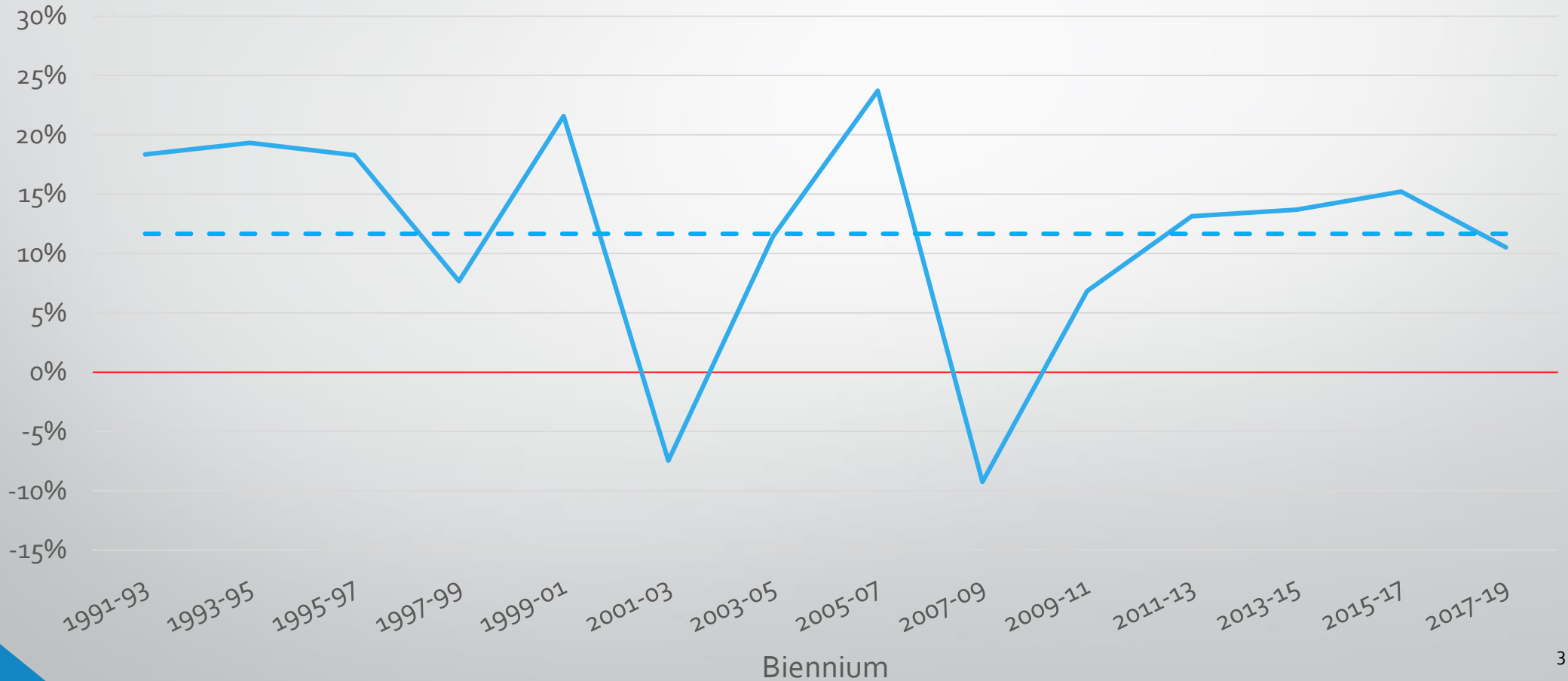
January 2019

# 2019-21 General Fund Revenue By Fund Source, \$21,514 Million



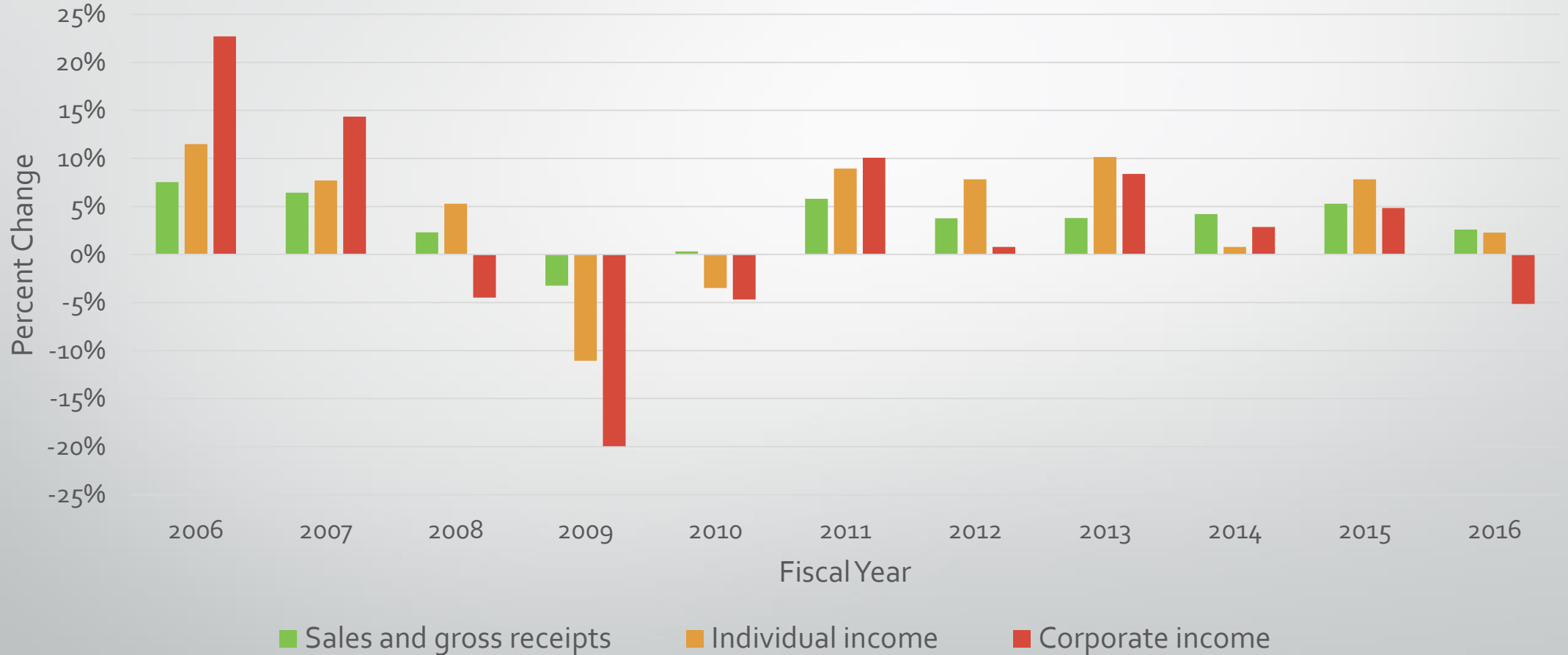
# General Fund Revenue Volatility

(Annual Percentage Change and trend)



# National Data for Income and Sales Taxes over Past Decade

(Percent Change by Fiscal Year for all states, Census Data)



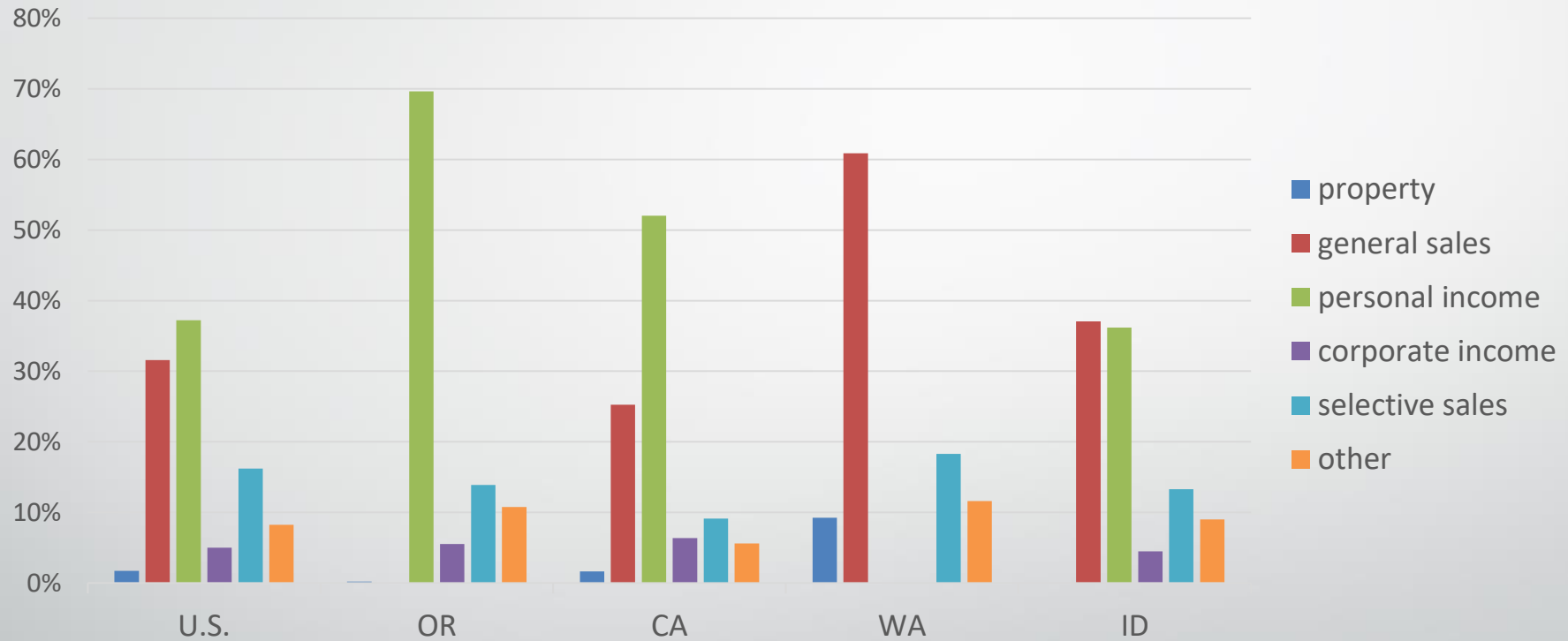
# Oregon's State and Local Tax Structure

2015-16 Tax Collections

Tax	Oregon		All States	
	Tax Per Capita	Tax as % of Income	Tax Per Capita	Tax as % of Income
Personal Income	\$1,911	4.3%	\$1,173	2.4%
General Sales	\$0	0.0%	\$1,175	2.4%
Property	\$1,466	3.3%	\$1,568	3.2%
Corporate Income	\$172	0.4%	\$169	0.3%
Selective Sales	\$515	1.2%	\$567	1.2%
Other	\$513	1.2%	\$333	0.7%
Total	\$4,577	10.3%	\$4,984	10.3%

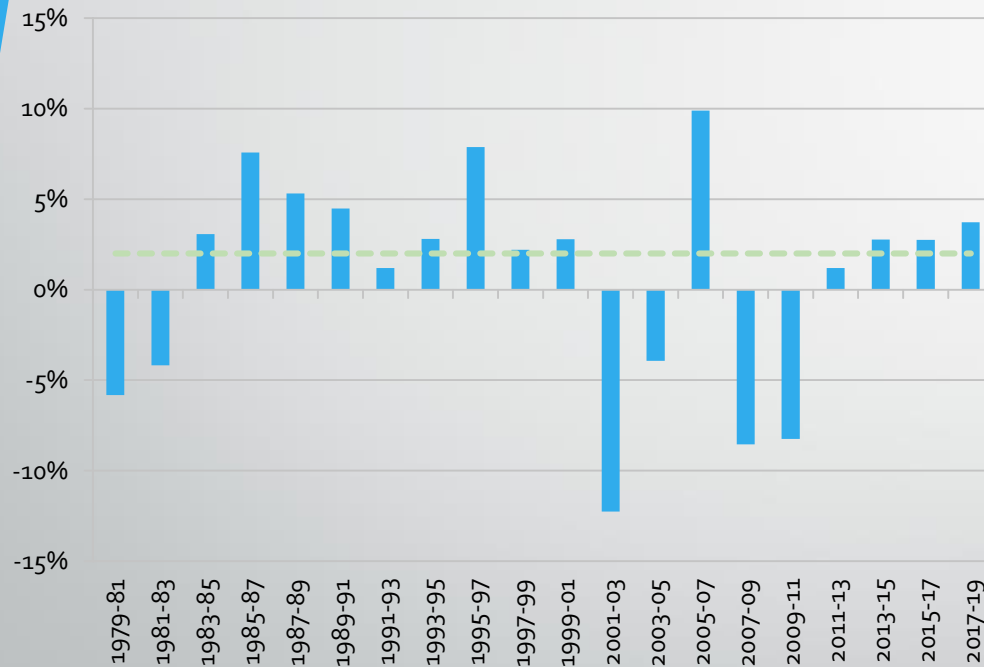
# State Taxes By Source

(Fiscal Year 2015-16)

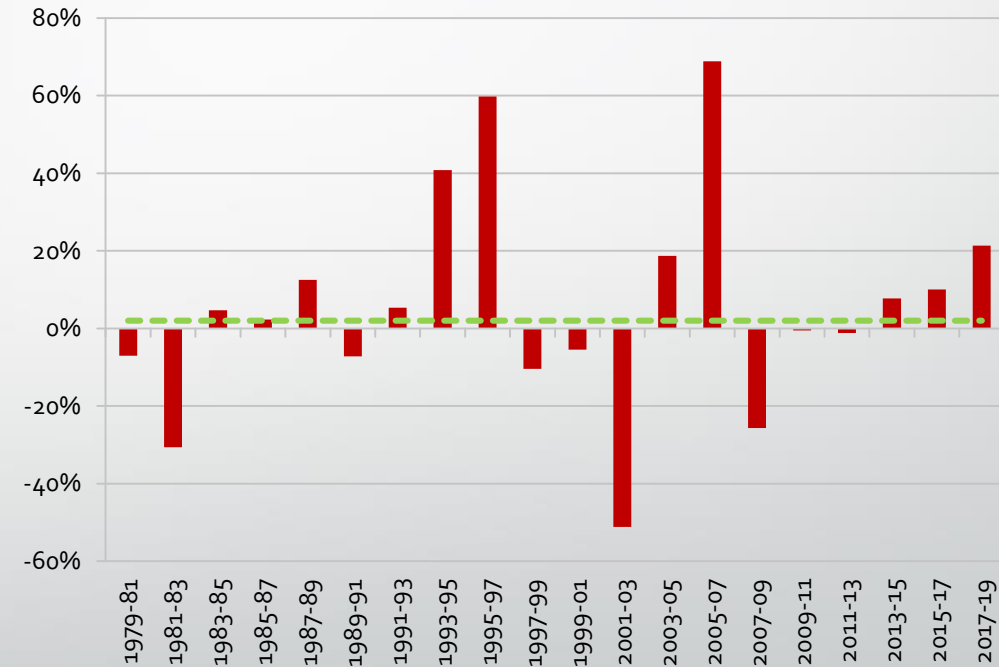


# History of Kickers and the 2% threshold

## Personal Kicker



## Corporate Kicker



# State Reserve Position

(\$ Millions)

	Education Stability Fund	Rainy Day Fund	Total Reserves
Source of funds	Lottery	1% of GF Appropriations	
Use of funds	Public education	General	
End of 15-17 Biennium	\$384	\$376	\$760
Net Deposits	\$233	\$220	\$450
End of 17-19 Biennium	\$617	\$596	\$1,213
Cap	\$971	\$1,456	\$2,427





# For More Information

Legislative Revenue Office  
900 Court St. NE, Room 160  
Salem, OR 97301  
503-986-1266

<https://www.oregonlegislature.gov/lro>