

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 3262**

80th Oregon Legislative Assembly – 2019 Regular Session  
Legislative Fiscal Office

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

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**Measure Description:**

Imposes assessment on large employers with employees who receive or who have minor children who receive certain types of public assistance in this state, in amount equal to public assistance paid.

**Government Unit(s) Affected:**

Department of Human Services (DHS), Department of Revenue (DOR), Long Term Care Ombudsman (LTCO), Bureau of Labor and Industries (BOLI), Oregon Health Authority (OHA), Employment Department (OED)

**Analysis:**

This fiscal impact statement is submitted to transmit the measure from the House Committee on Health Care to the House Committee on Revenue.

The measure would impose an assessment on employers with employees who receive or who have minor children who receive certain types of public assistance (“subsidized employee”). The assessment would be equal to the amount the state paid in public assistance to the subsidized employees. The measure would require the proceeds from this assessment to support programs for subsidized employees or their minor children. It would authorize the Department of Revenue to administer, collect, and enforce the assessment. Certain proceeds would be deposited in the Oregon Rainy Day Fund to defray state expenses on public assistance programs. The Department of Revenue would allocate a portion of the assessment funds to the Department of Human Services, Oregon Health Authority, and the Employment Department to reimburse these agencies for their respective costs of implementing the measure. The measure would expand the definition of “unlawful employment practice” to include an employer discrimination against an employee who applies for or receives public assistance. The assessment would be imposed for tax years beginning on or after January 1, 2022.

The measure is anticipated to have an impact on the Department of Human Services, Department of Revenue, Long Term Care Ombudsman, Bureau of Labor and Industries, Oregon Health Authority, and Employment Department.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the House Committee on Revenue.

*Further Analysis Required*