

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>SB 521</b>
<b>Revenue Area:</b>	<b>School Finance</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>02/08/2023</b>

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

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**Measure Description:**

Aligns statutory language with constitutional language to require that the corporate kicker be used to fund kindergarten through grade 12 public education. Applies changes beginning from the 2021-23 corporate kicker.

**Revenue Impact:** Impact on the State School Fund will vary across biennia depending on the timing and magnitude of corporate kickers.

**Impact Explanation:**

The voter approved Ballot Measure 85 in 2012 amended the Constitution to retain the corporate kicker in the General Fund to provide additional funding to K-12 public education. Subsequently, HB 2325 (2013) specified that the corporate kicker be appropriated to the State School Fund (SSF) for the purpose of implementing the Constitution.

This measure amends the statutory language to specify that the corporate kicker be used to provide additional funding for kindergarten through grade 12 public education. Since 2013, the corporate kicker has been appropriated exclusively to the SSF. With the change in this measure, the corporate kicker can be used for other purposes in K-12 public education.

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