

Oregon's Revenue System:

Intergovernmental dependencies

Interim House Committee on Revenue

June 16, 2026



Presentation Outline

- **Revenue Programs and Funds**

- **Census Data**

- State & Local
- State only
- Local only

- **Tax Incidence**

Revenue Programs and Funds

➤ **Tax Programs**

Links to OEA 2026 Q2 forecast: [Full Report](#) and [Appendix B](#)

- Cigarette – about 2% of collections to cities & counties (OEA Table B.6)
- Liquor – about 33% to cities and 10% to counties (OEA Table B.7)
- Marijuana – about 14% to schools, 3.5% to cities, 3.5% to counties (OEA Table B.11)
- Corporate Activity Tax – 100% to schools (26% to SSF) (OEA Table B.12)
- 911 – about 62% to Public Safety Answering Points

➤ **State/Local Funds**

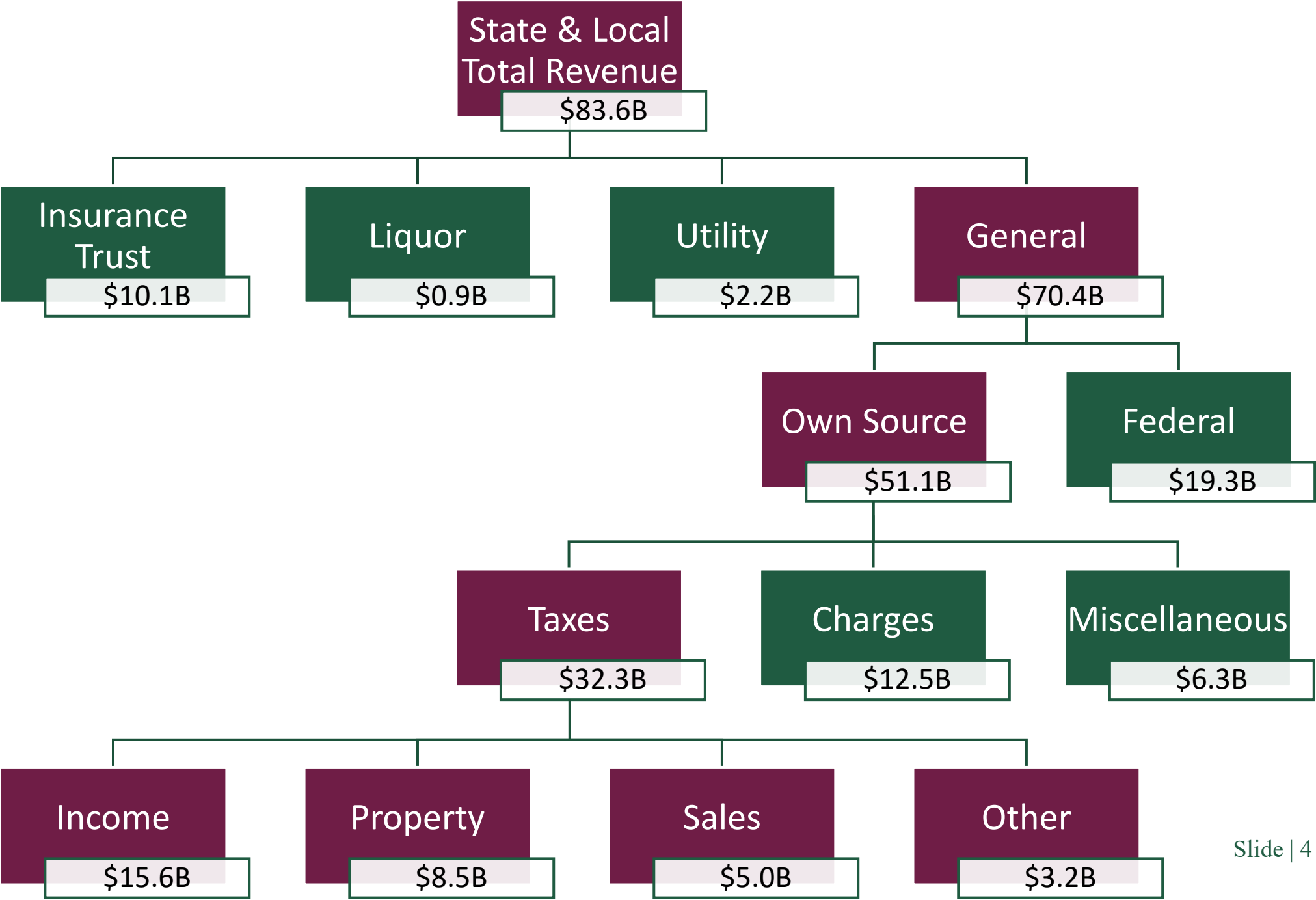
- Highway Fund – transportation taxes
- State School Fund – General Fund taxes

➤ **Program Administration**

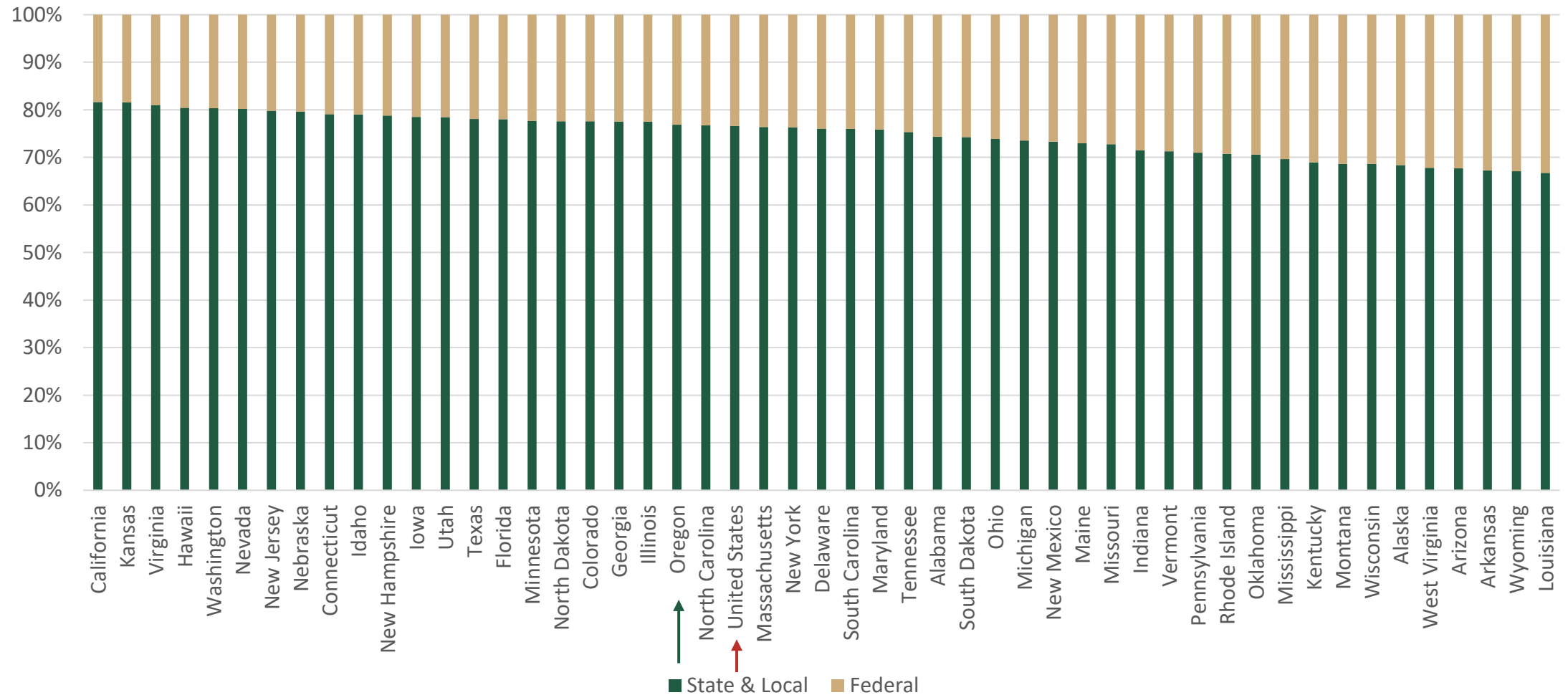
- Property Tax – DOR and County Assessors
- Enterprise Zones – OBDD and local governments

Oregon State & Local Revenue

2023 Census of State
and Local Government
Finances

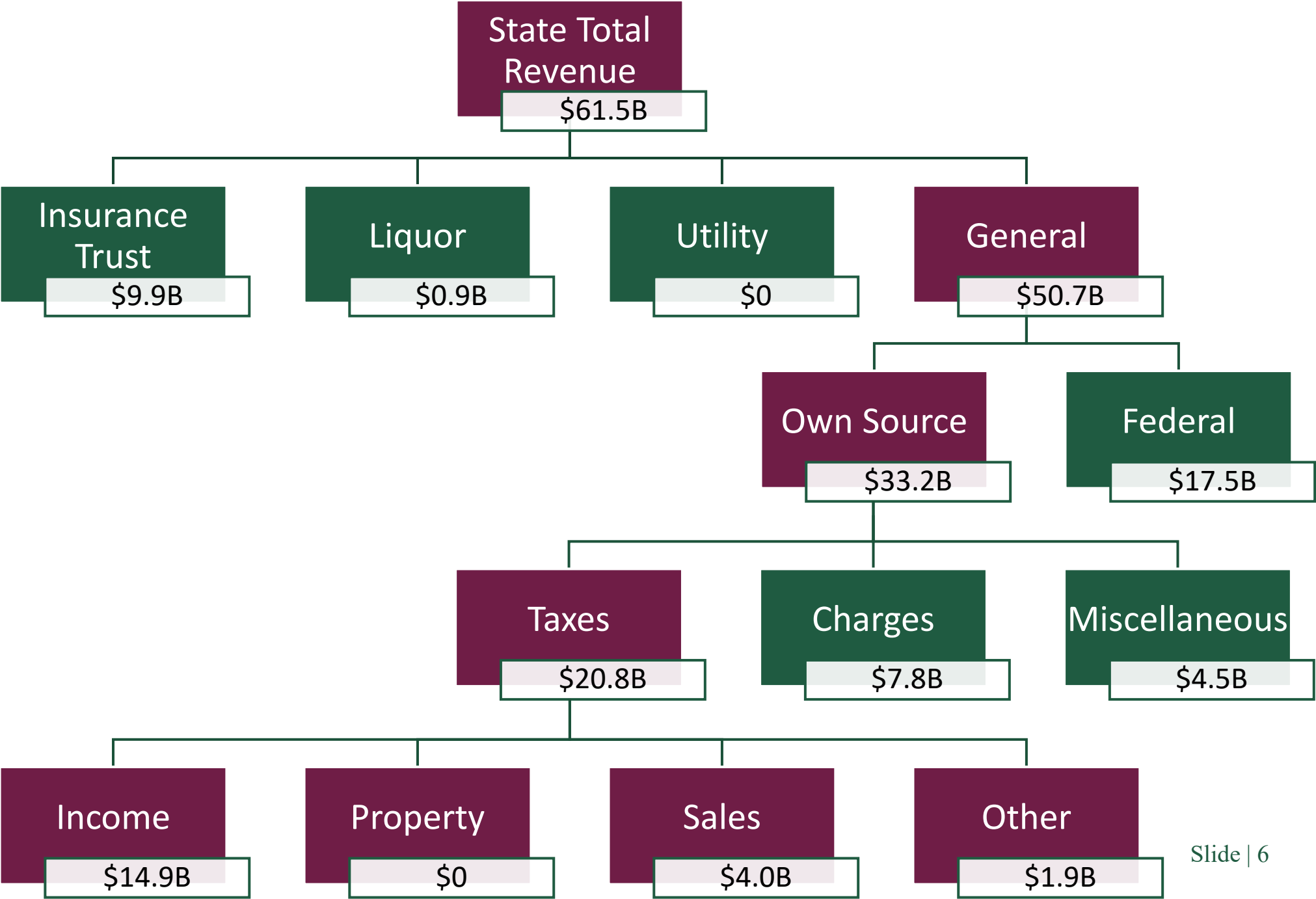


State & Local Revenue: Federal and Own-Source

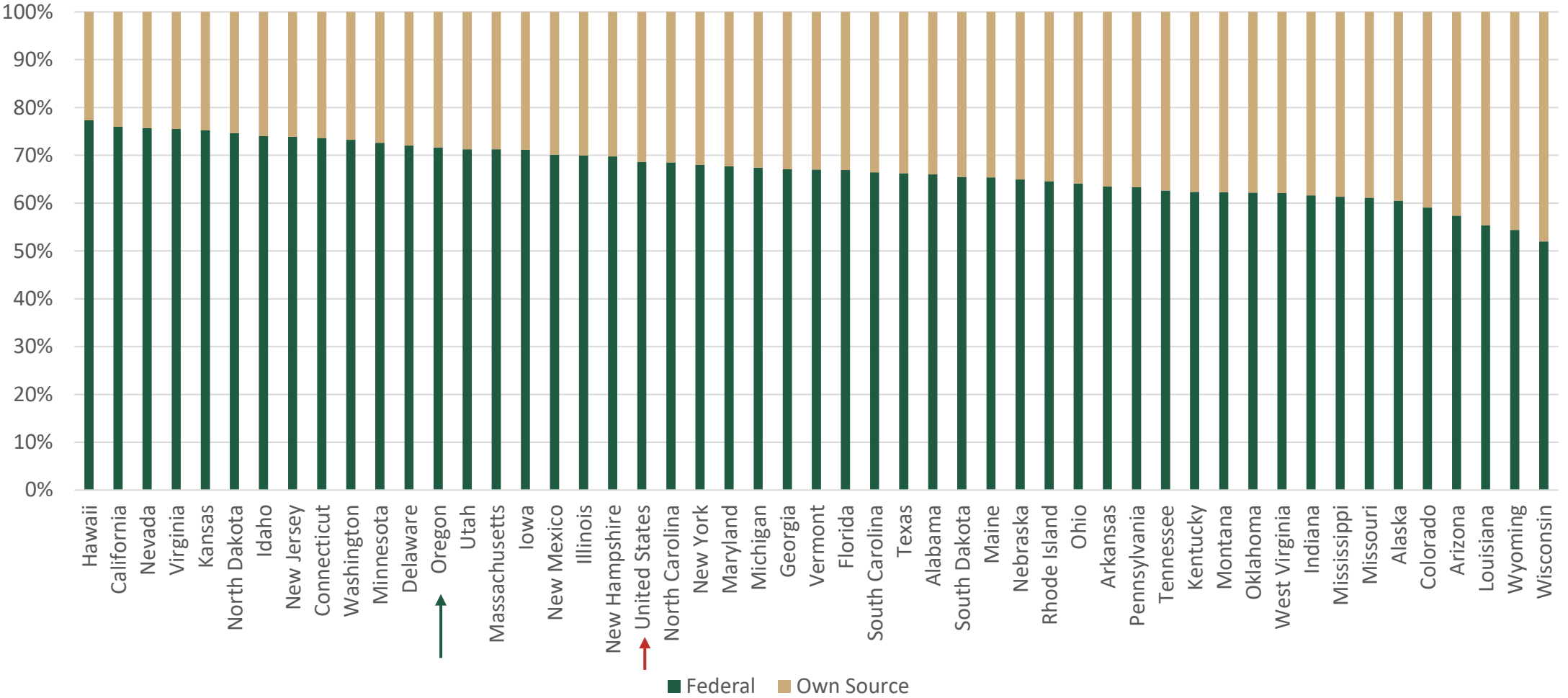


Oregon State Only Revenue

2023 Census of State
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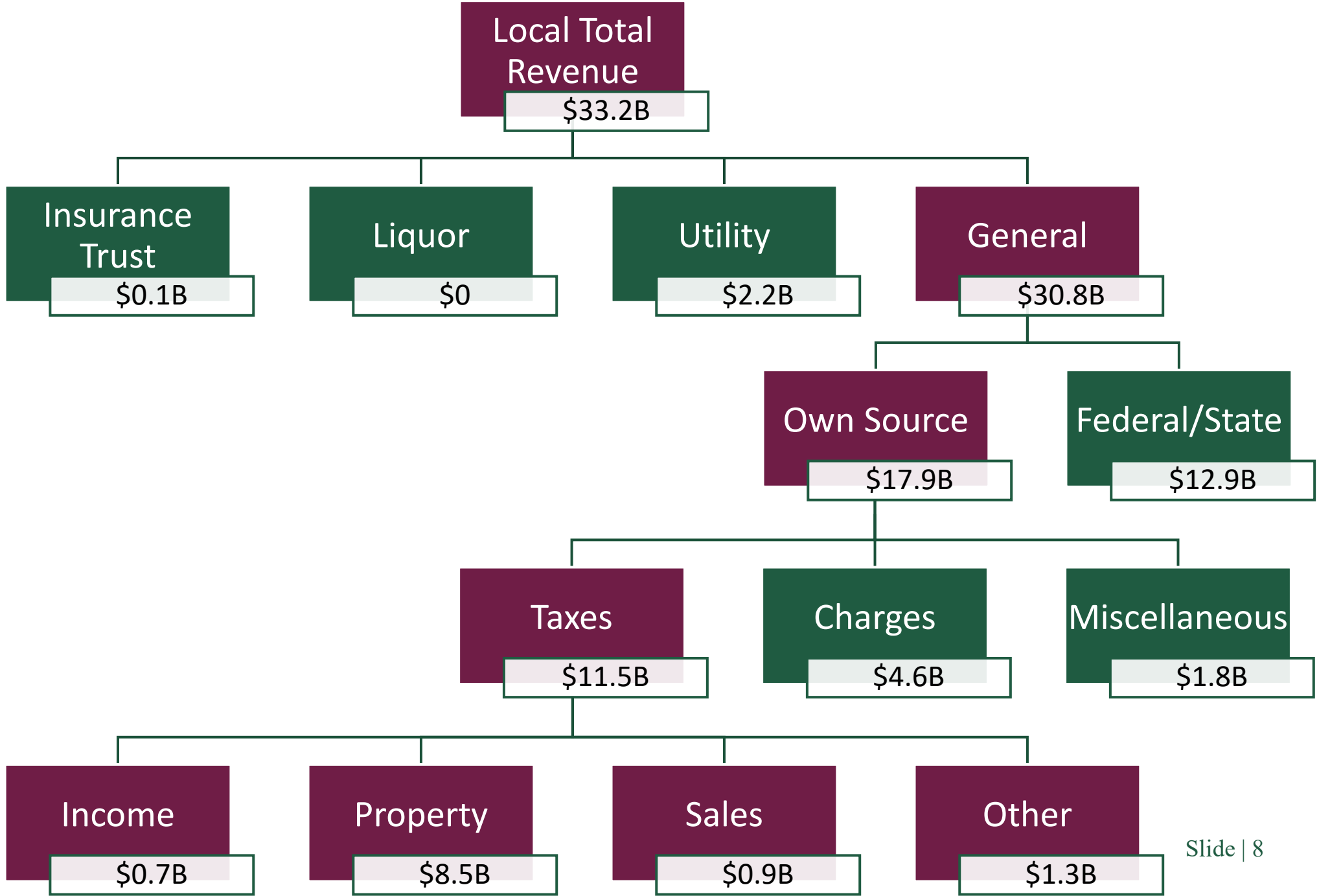


State Revenue: Federal and Own-Source

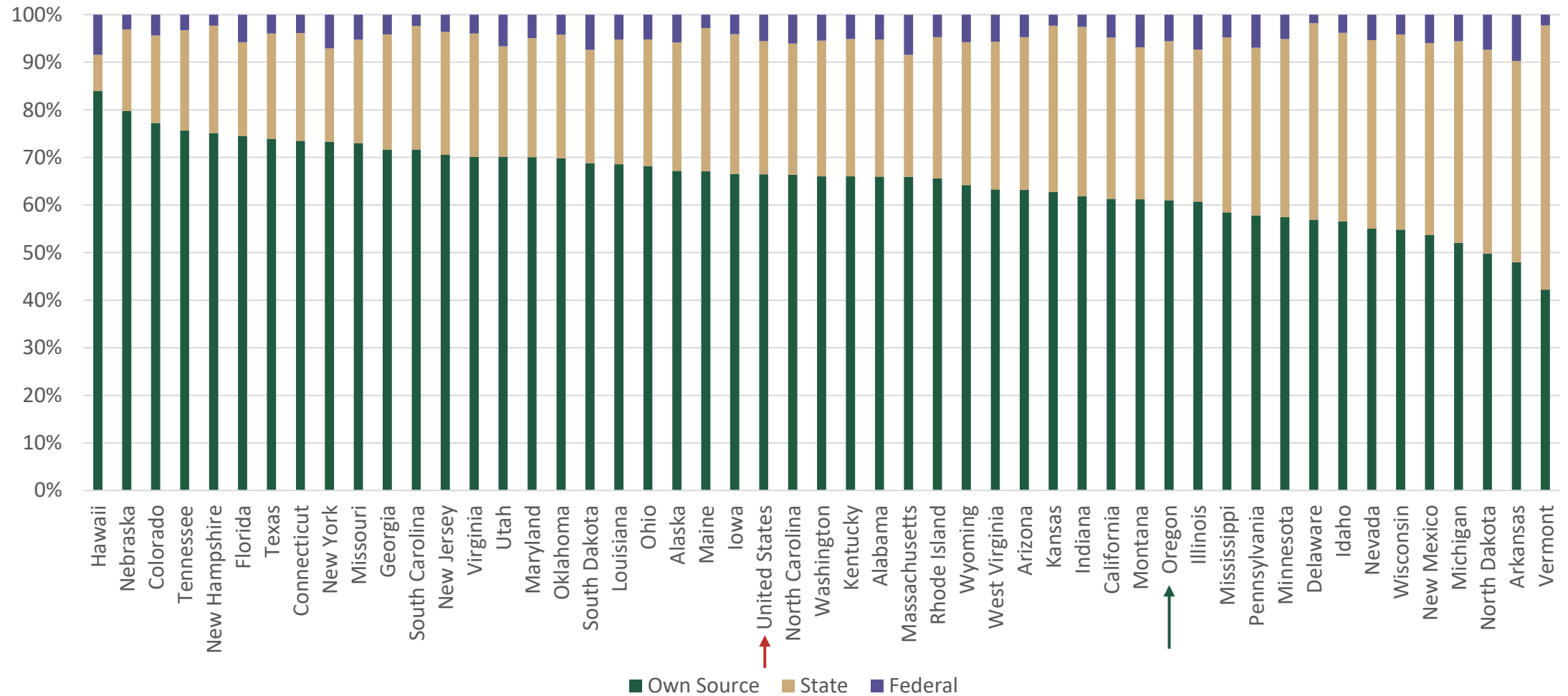


Oregon Local Only Revenue

2023 Census of State
and Local Government
Finances



Local Revenue: Federal, State, and Own-Source



Tax Incidence Shifting

➤ **Personal Income Tax**

- Federal itemized deduction for state & local taxes
- Oregon subtraction for federal income taxes
- Oregon deduction for local property & income taxes

➤ **Consumption taxes**

- Border effects
- Tax structure
- Washington County flavored tobacco ban

➤ **Property Tax**

- Compression: New revenue vs shifted revenue

Questions?

Contact Information

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