

Senate Bill 5536

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SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act creates an agency budget. (Flesch Readability Score: 73.8).

Appropriates moneys from the General Fund to the Department of Revenue for biennial expenses.

Limits certain biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts and federal service agreement reimbursements, but excluding lottery funds and other federal funds, collected or received by the department.

Declares an emergency, effective July 1, 2025.

A BILL FOR AN ACT

Relating to the financial administration of the Department of Revenue; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. There are appropriated to the Department of Revenue, for the biennium beginning July 1, 2025, out of the General Fund, the following amounts, for the following purposes:

- (1) Administration..... \$ 41,741,173
- (2) Property Tax Division..... \$ 24,975,850
- (3) Personal Tax and Compliance Division..... \$ 76,054,521
- (4) Business Division..... \$ 25,374,686
- (5) Collections Division..... \$ 37,542,091
- (6) Information Technology Services Division..... \$ 52,962,637
- (7) Debt service and related costs \$ 5,233,018
- (8) Nonprofit housing program..... \$ 3,413,289

SECTION 2. Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2025, as the maximum limits for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Department of Revenue, for the following purposes:

- (1) Administration..... \$ 15,846,015
- (2) Property Tax Division..... \$ 38,998,081
- (3) Personal Tax and Compliance Division..... \$ 2,911,190

Note: For budget, see 2025-2027 Biennial Budget

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in boldfaced type.

1	(4) Business Division.....	\$ 18,759,777
2	(5) Collections Division.....	\$ 23,723,680
3	(6) Corporate Division	\$ 18,452,795
4	(7) Information Technology	
5	Services Division.....	\$ 15,851,768
6	(8) Marijuana program	\$ 4,423,164
7	(9) Senior Property Tax	
8	Deferral program.....	\$ 24,644,865
9	(10) Information System	
10	projects	\$ 3,103,843

11 **SECTION 3.** This 2025 Act being necessary for the immediate preservation of the public
12 peace, health and safety, an emergency is declared to exist, and this 2025 Act takes effect
13 July 1, 2025.

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