

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
83rd Oregon Legislative Assembly  
2026 Regular Session  
Legislative Revenue Office**

<b>Bill Number:</b>	<b>HB 4027 - A</b>
<b>Revenue Area:</b>	<b>Workers' Benefit Fund</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>02/17/2026</b>

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

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**The revenue impact of this measure is indeterminate for the following reasons:**

The bill establishes the Bureau of Labor and Industries (BOLI) Expenses Fund. The fund will consist of moneys by an assessment on Oregon employers and employees, and any moneys appropriated to the fund by the legislature.

Moneys in the fund are continuously appropriated to the Department of Consumer and Business Services (DCBS). The DCBS may use monies in the fund for work related to assessments. Moneys in the fund may be transferred to the BOLI to pay for enforcement of Oregon's workplace laws, including those governing wages, working conditions, the employment of minors, apprenticeship programs, and protections against unlawful employment practices.

The bill modifies the structure of the existing assessment scheme on Workers' Benefit Fund (WBF). It directs the DCBS to use the existing assessment mechanism used to calculate the WBF assessment to also calculate the rate for the BOLI Expenses Fund. The assessment rate for the BOLI Expenses Fund will be set to ensure a sufficient revenue generation for enforcing Oregon's workplace laws.

Actual revenues generated from assessments will not be known until the assessment rates are finalized.