



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

Prepared by: Haylee Morse-Miller
Reviewed by: John Terpening
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Bill Title: Relating to state finance.

Government Unit(s) Affected: Legislative Revenue Office, Task Force/Committee/Workgroup, Legislative Assembly

Summary of Fiscal Impact: Costs related to the measure are anticipated to be minimal - see explanatory analysis.

Measure Description

The measure creates the 11-member Task Force on Taxation of International Income which is to investigate whether changes to Oregon’s tax code could improve or simplify the state’s tax treatment of international income and explore other broader potential statutory changes, presumably on this same topic. The bill directs the Legislative Revenue Office (LRO) to provide staff support for the task force. Members of the task force who are not members of the Legislative Assembly serve as volunteers on the task force and are not entitled to compensation or reimbursement of expenses unless qualified under ORS 292.495.

Fiscal Analysis

The fiscal impact of staffing the task force is anticipated to be absorbed within existing agency resources.

Legislative Revenue Office

The bill requires LRO to provide staff support to the task force. LRO’s current service level budget is assumed to be sufficient to support interim committees and task forces within existing resources. However, if the work required by this task force, or if the cumulative enactment of other legislation with interim committees and task forces exceeds expenditure levels beyond those assumed in the 2025-27 budget, additional General Fund resources may be required.

LRO assumes that there would be monthly meetings over six to eight months, though the task force could potentially meet more than once a month as dictated by the work required. One existing Economist and one Committee Assistant would be assigned part-time to the task force. Additional costs could result from the requirement that qualified members be compensated or reimbursed for expenses, but the number of qualified members is indeterminate at this time.

Legislative Assembly

The bill is also expected to have a minimal impact on the Legislative Assembly. Although the 2025-27 Legislative Assembly budget contains funds allocated for interim committees and task forces, if the work required by this task force, or if the cumulative enactment of other legislation with interim committees and task forces exceeds expenditure levels beyond those assumed in the 2025-27 budget, additional General Fund resources may be required.

FISCAL IMPACT OF PROPOSED LEGISLATION**Measure: HB 4014 - A**

Six members of the task force will be legislative members who are entitled to per diem and travel reimbursement. The task force would not incur additional costs to the Legislative Assembly budget if the meetings are held at the Capitol building during the Legislative Session, or Task Force or Legislative Days.

Relevant Dates

The measure declares an emergency and takes effect on passage, and the task force sunsets on December 31, 2027.

The task force is to report to the interim committees of the Legislative Assembly related to revenue by December 1, 2026.