2007 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: SB 819 **STATUS:** B-Engrossed
SUBJECT: Changes basis for calculation of income tax "kicker"
GOVERNMENT UNIT AFFECTED: Department of Revenue
PREPARED BY: Adrienne Sexton
REVIEWED BY: Dallas Weyand
DATE: June 15, 2007

	2007-2009	2009-2011
EXPENDITURES – Other Funds:		
Personal Services	$ 62,292	$ 0
Services and Supplies	$ 139,637	$ 0
	$ 201,929	$ 0

POSITIONS / FTE:	
Office Specialist 2	1 / 0.66

EFFECTIVE DATE: 91st day after adjournment sine die

GOVERNOR'S BUDGET: This bill is not anticipated by the Governor's recommended budget.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The measure changes the basis for calculating refunds of tax revenues that exceed a biennium's estimated amount, known as the "kicker." The Department of Revenue (DOR) anticipates an increase in expenditures for public service representatives to respond to 25,500 additional contacts by taxpayers, toll-free line charges, and additional refund checks or offset notices. Actual expenses will be included in DOR's certification of refund costs to be made within 15 days of the date of the report made by the Department of Administrative Services under ORS 291.341.