

## Fiscal Impact Authorities

### Oregon Revised Statutes

**173.025 Preparation of fiscal impact and revenue impact statements for legislation affecting state or local governments; tax expenditure provisions.** (1) The Legislative Fiscal Officer, with the aid of the Legislative Revenue Officer, state agencies and affected local governmental units, including school districts, shall prepare a fiscal impact statement for each measure reported out of a committee of the Legislative Assembly that could have an effect on expenditures of the state or on local governmental units, including school districts.

(2) The Legislative Revenue Officer, with aid of the Legislative Fiscal Officer, the Department of Revenue, state agencies and affected local governmental units, including school districts, shall prepare a revenue impact statement for each measure reported out of a committee of the Legislative Assembly that could have any effect on revenues of the state or on local governmental units, including school districts.

(3)(a) As used in this subsection, "tax expenditure" has the meaning given that term in ORS 291.201.

(b) If a revenue impact statement is prepared pursuant to subsection (2) of this section on a measure that creates a tax expenditure, the revenue impact statement must include the revenue impact of the measure for at least three consecutive biennia, beginning with the current biennium.

(c) If a revenue impact statement is prepared pursuant to subsection (2) of this section on a measure that creates or extends a tax expenditure, the revenue impact statement must include a statement describing the public policy purpose of the tax expenditure. The public policy purpose statement is subject to review by the committee recommending passage of the measure. [1977 c.414 §1; 1989 c.970 §2; 2007 c.828 §1; 2013 c.750 §44; 2016 c.117 §1]

### 2019 Rules of the Senate - Committee Reports

#### 8.50(4)(d)

(3) All committee reports shall be filed in a manner prescribed by the Secretary of the Senate. Reports that are not in the proper form and style may be returned to the committee or corrected by the Secretary of the Senate and the President or their designees. Any substantive changes must be approved by the committee.

(4) In reporting a measure out, a committee shall include in its report:

(a) The measure in the form reported out.

(b) The recommendation of the committee.

(c) A staff measure summary for all measures except appropriation bills.

(d) A fiscal impact statement, if applicable, prepared by the Legislative Fiscal Officer for all measures except for concurrent resolutions of a congratulatory or memorial substance.

- (e) A revenue impact statement, if applicable, prepared by the Legislative Revenue Officer for all measures except for concurrent resolutions of a congratulatory or memorial substance.
- (f) Budget notes, if applicable, as adopted by a majority of the Committee on Ways and Means.
- (g) Revenue notes, if applicable, as adopted by a majority of the Committee on Revenue.

## **2019 Rules of the House**

### **8.20 Committee Action Required.**

- (1) The Chair shall schedule a hearing or work session on a measure in possession of the committee upon receipt of a written request signed by a majority of committee members. The request must be filed with the Chair, the Speaker and the Chief Clerk. The hearing or work session shall be held only after notice as required by Rule 8.15 (5) but shall be held within five business days after the date of the request.
- (2) Except by a suspension of the rules by the affirmative vote of a two-thirds majority of the members of the committee, a committee may take action on amendments to a measure only after the full text of the amendments has been made publicly available online for at least one hour.
- (3) A committee may act on each measure in its possession:
  - (a) By tabling the measure in committee; or
  - (b) By reporting the measure out of the committee:
    - (i) With the recommendation that it be referred to another committee;
    - (ii) Favorably as to passage; or
    - (iii) Without recommendation.
- (4) In reporting a measure out, a committee shall include in its report:
  - (a) The measure in the form reported out;
  - (b) The recommendation of the committee;
  - (c) An identification of all substantive changes made by the committee in the measure;
  - (d) An analysis of the measure;
  - (e) The fiscal impact statement, if any, prepared by the Legislative Fiscal Officer;
  - (f) The revenue impact statement, if any, prepared by the Legislative Revenue Officer;and
  - (g) The budget notes, if any, as adopted by a majority of the Joint Committee on Ways and Means.