

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
81st Oregon Legislative Assembly
2021 Regular Session
Legislative Revenue Office

Bill Number:	SB 225 - B
Revenue Area:	School Finance
Economist:	Dae Baek
Date:	05/13/2021

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

Measure Description:

Establishes a minimum distribution to an education service district (ESD) out of the total funds available to all ESDs in the Statewide Education Initiative Account (SEIA). First applies to the 2021-22 school year.

Revenue Impact: No change in the formula revenue available for distribution to school districts and education service districts

Impact Explanation:

The amended bill sets the minimum distribution at one percent to an ESD from the total funds available to all ESDs in the SEIA. The SEIA receives up to 30 percent of the Fund for Student Success (FSS) available for distribution. The FSS derives its revenue from the Corporate Activity Tax (CAT) and its distribution is independent of the State School Fund distributions.

Creates, Extends, or Expands Tax Expenditure: Yes No