

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

<b>Bill Number:</b>	<b>SB 225 - C</b>
<b>Revenue Area:</b>	<b>School Finance</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>06/21/2021</b>

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

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**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