

Legislative Revenue Office

2023-25 Budget Presentation

April 2023

State of Oregon

LEGISLATIVE REVENUE OFFICE





Mission

To provide high quality, unbiased, non-partisan analysis on revenue issues for the Legislature and the public

- Created in 1975 as non-partisan, independent, permanent professional support staff to the Legislature
- Provide staffing to committees on revenue-related matters
- Work to continually improve the quality of analysis while maintaining objectivity
 - Maintain highly skilled staff
 - Improve agency use of technology
 - Refine and upgrade analytical tools

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Funding

- 2021-23 Legislatively Approved Budget:
 - \$3,534,962 General Fund
 - 7 positions / 7.00 FTE

- 2023-25 Current Service Level:
 - \$3,643,126 General Fund
 - 7 positions / 7.00 FTE

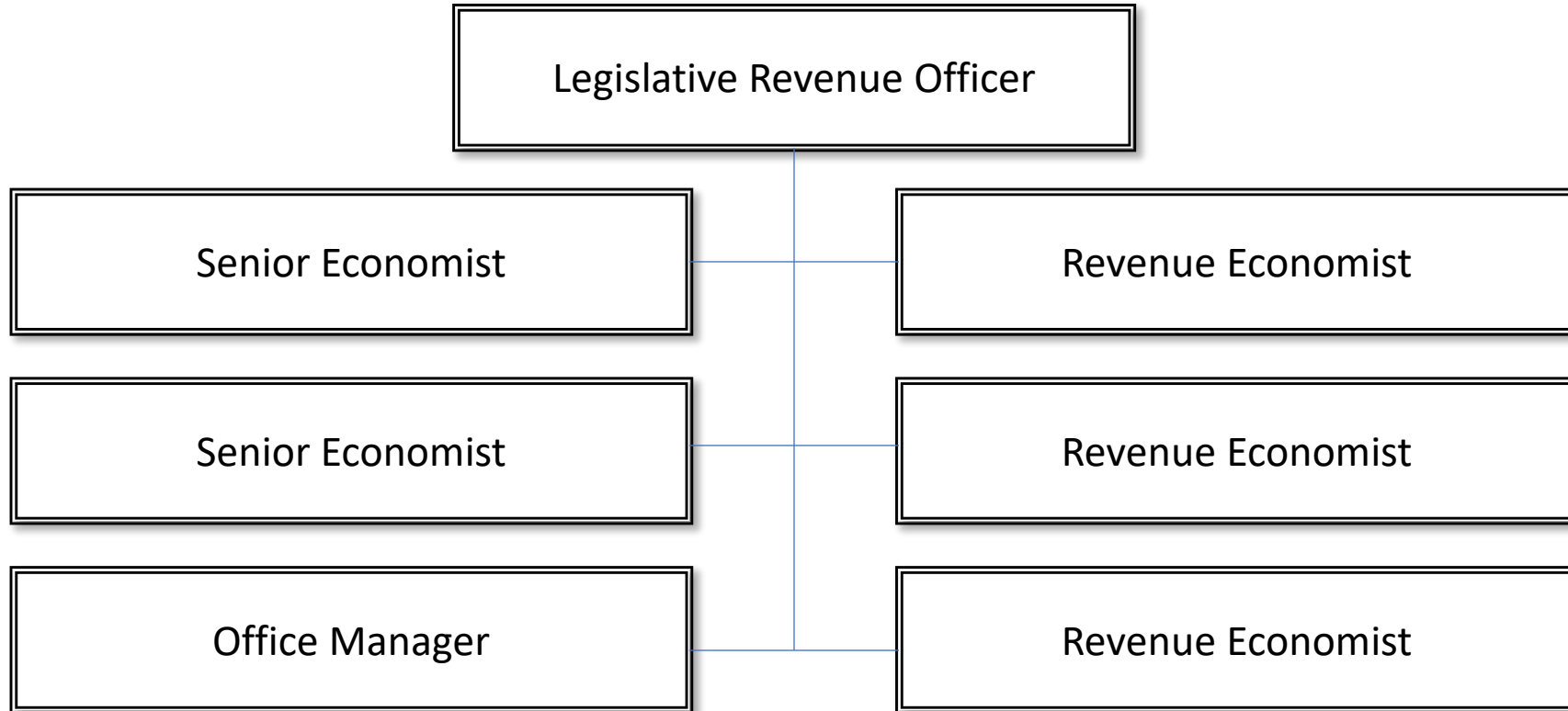
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Organizational Chart





Session Responsibilities

- Review all worked bills and amendments for potential impacts on revenue
- Conduct analysis and produce revenue impact estimates and statements
- Directly staff and support three revenue committees
 - House Revenue, Senate Finance & Revenue, Joint Committee on Tax Expenditures
- Support policy committees regarding revenue and school-funding related issues
 - e.g., Transportation, Education, Housing
- Tax credit (expenditure) review process
- Respond to Legislative questions and requests for information
- Assist bill carriers on the House and Senate floors

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Interim Responsibilities

- Staff and support the House and Senate Interim committees on revenue
- Produce the biennial Tax Credit Report
- Support the Financial Estimate Committee for ballot measures
- Respond to questions from the Legislature and public related to public finance
- Analyze and review tax policy and the structure of state and local public finance systems
- Conduct analyses and produce reports as needed
- Support Legislative Task Forces and Workgroups
- Analyze federal law changes for any impact on Oregon's revenue system
- Provide input into state agency reports and processes

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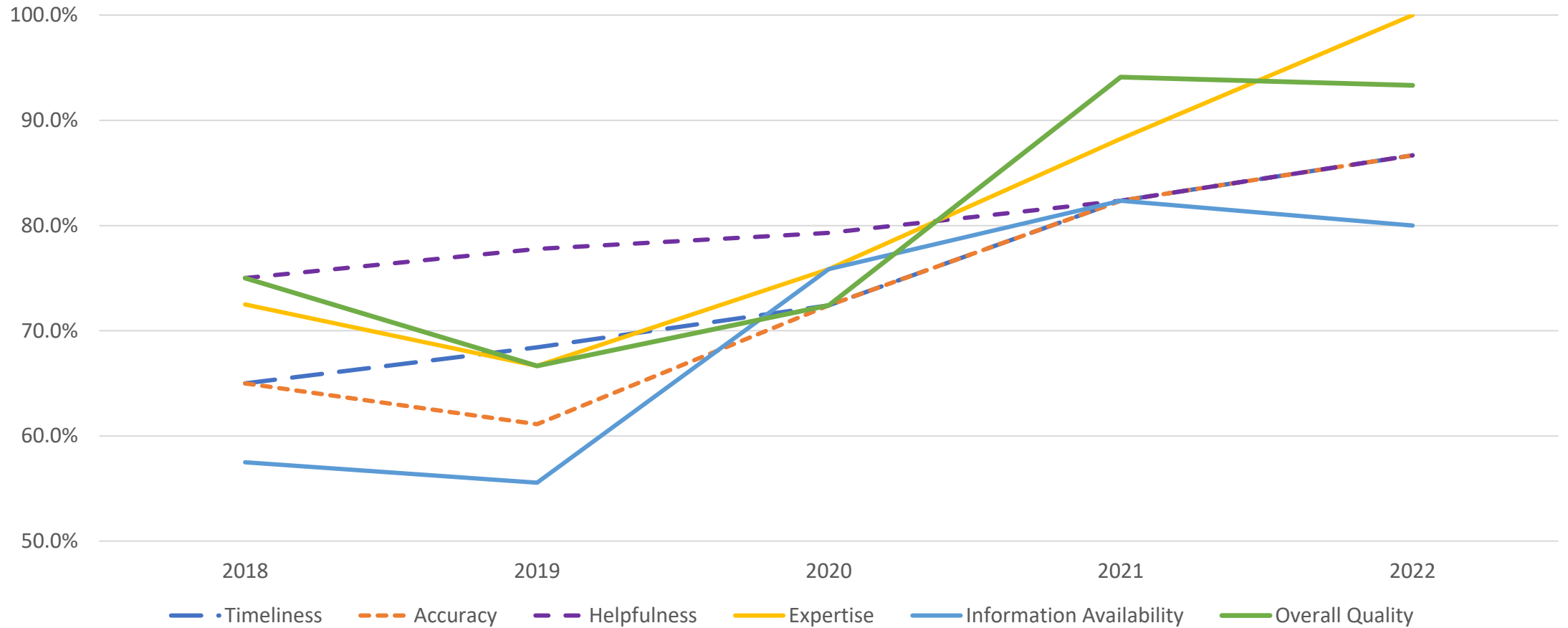
Key Performance Measures

- Annual survey of customers ranking the agency from “poor” to “excellent” (or “don’t know”) on the following metrics:
 - Overall customer service
 - Timeliness
 - Accuracy
 - Helpfulness
 - Expertise
 - Information Availability





Key Performance Measures





2023 – 25 Budget Request

- Demands on LRO have increased in recent years and are expected to remain at a higher level
- Two primary drivers
 - The number & complexity of tax programs has increased
 - The increased use of task forces and workgroups
- An additional Senior Economist



For More Information

- Legislative Revenue Office
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- 503-986-1266
- <https://www.oregonlegislature.gov/lro>