

Legislative Revenue Office

2025-27 Budget Presentation
April 2025



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

Funding

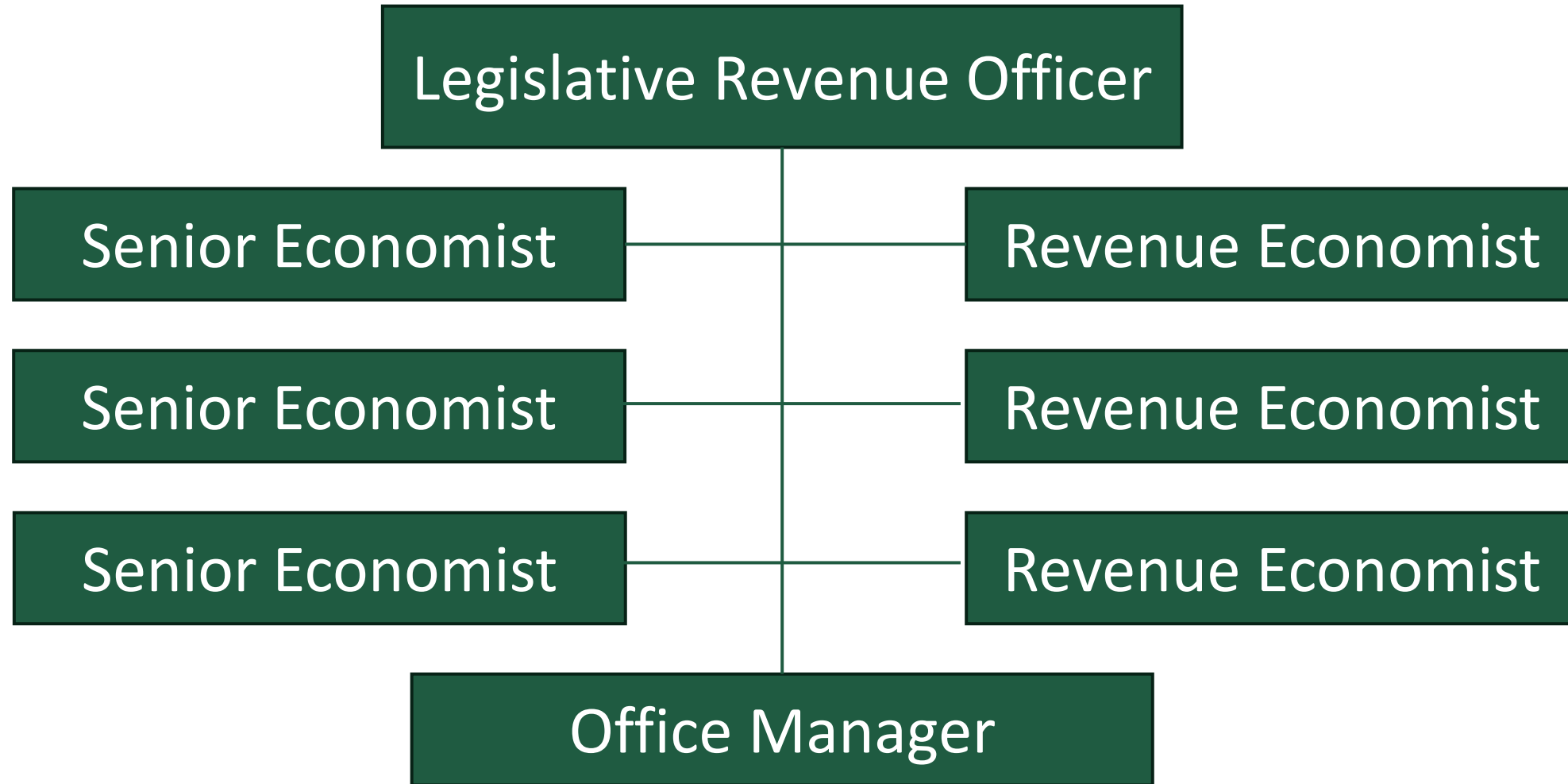
- 2023-25 Legislatively Approved Budget:

- \$4,462,474 General Fund
- 8 positions / 7.88 FTE

- 2025-27 Current Service Level:

- \$4,740,226 General Fund
- 8 positions / 8.00 FTE

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
 - 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

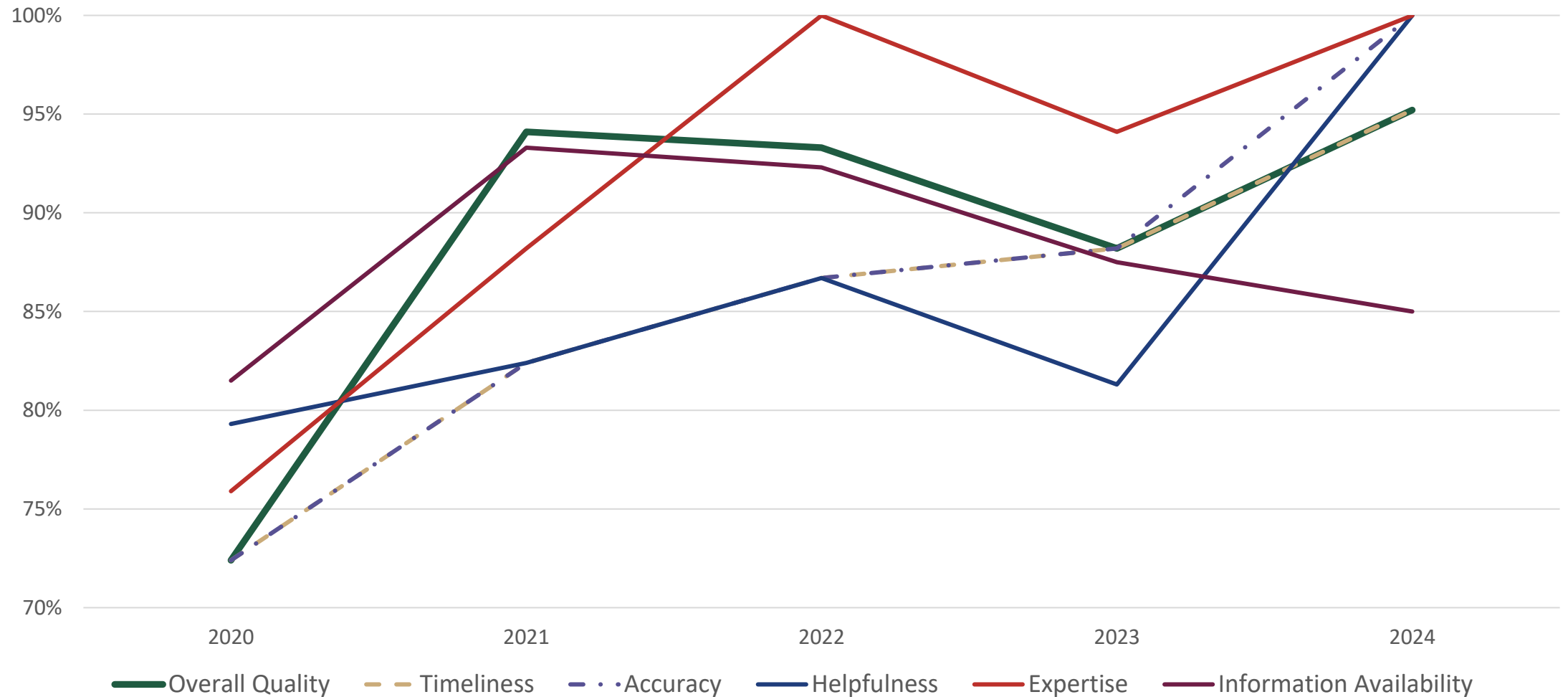
Interim Responsibilities

- 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 public finance questions from the Legislature and public
- Analyze and review tax policy; the structure of S&L 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

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



LRO Resources

<https://www.oregonlegislature.gov/lro/Pages/publications.aspx>

View Publications by Topic - Click to reset topic area filters

-  Ballot Measures
-  Corporate Income Tax
-  Excise Taxes
-  Federal Connection
-  Legislative Summaries
-  Oregon Public Finance: Basic Facts
-  Oregon's Tax System
-  Personal Income Tax
-  Property Tax
-  Revenue Forecasts
-  School Finance
-  Tax Expenditures
-  Other Reports

LEGISLATIVE REVENUE OFFICE



2025 OREGON PUBLIC FINANCE: BASIC FACTS

Report #1-25
January 21, 2025

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