



Legislative Fiscal Office  
83<sup>rd</sup> Oregon Legislative Assembly  
2025 Regular Session

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**Bill Title:** Relating to civic information.

**Government Unit(s) Affected:** Higher Education Coordinating Commission, Legislative Policy and Research Office, Department of Revenue, Task Force/Committee/Workgroup, Legislative Assembly, Counties, Judicial Department

### Summary of Fiscal Impact

Costs related to the measure are anticipated to be minimal - see explanatory analysis.

### Measure Description

The measure creates the five-member Interim Committee on Civic Information which is to define and identify the attributes of Oregon's local journalistic publications, research local news and information ecosystems statewide, and identify and amplify community-centered, solutions-oriented journalism within and beyond Oregon to serve as models for communities to replicate. Additionally, the interim committee is directed to study SB 686 (2025), as amended and passed by the Senate Committee on Rules on May 5, 2025 (SB 686-3), with regard to any constitutionality issues under either the Oregon or United States Constitutions, and copyright issues. The measure also authorizes the Legislative Policy and Research Director to hire new positions, if needed, to support the functions of the committee, and requires the Director to establish the duties and compensation of these positions, if hired. The measure directs the committee to utilize existing legislative staff to the greatest extent possible.

The measure creates a new personal income tax credit to not exceed \$100 on joint returns or \$50 on other returns, against personal income taxes for the amount that the taxpayer incurred during the tax year for the cost of subscriptions to media news outlets, and donations to registered 501(c)(3) not-for-profit organizations that support professionals in journalism, news media, government transparency, and public records reform. This credit cannot exceed the tax liability of the taxpayer and applies to tax years 2025 through 2031. Finally, the measure stipulates persons not in media news outlets, as defined by the measure, may not advertise that a payment to them is eligible for the tax credit, and authorizes the Department of Revenue (DOR) to impose a civil penalty of up to \$500 per violation of that stipulation.

### Fiscal Analysis

The fiscal impact of the measure anticipated to be absorbed within existing agency resources.

### Legislative Policy and Research Office

The Legislative Policy and Research Office (LPRO) assumes a minimal fiscal impact with existing staff to provide support to this committee. Although LPRO's current service level budget supports a certain number of interim committees and task forces, if the work required by this committee, or if the cumulative enactment of other legislation with interim committees and task forces exceeds expenditure levels beyond those assumed in the 2025-27 budget, additional General Fund resources may be required.

**Legislative Assembly**

The bill will have a minimal impact on the Legislative Assembly. Although the 2025-27 Legislative Assembly budget contains funds allocated for interim committees and task forces, if the work required by this committee, or if the cumulative enactment of other legislation with interim committees and task forces exceeds expenditure levels beyond those assumed in the 2025-27 budget, additional General Fund resources may be required.

All five members of the committee will be legislative members who are entitled to per diem and travel reimbursement, as outlined in ORS 292.495. The estimated cost of the committee is \$18,900 for five members, assuming 12 meetings. The actual cost will depend on the number of meetings held, including number of in-person meetings requiring travel reimbursement. The committee would not incur additional costs to the Legislative Assembly budget if the meetings are held at the Capitol building during the scheduled Task Force or Legislative Days.

**Department of Revenue**

The fiscal impact for DOR is minimal. The costs associated with administering the new tax credit are anticipated to be absorbed within existing resources.

Although not required, the measure authorizes DOR to impose civil penalties for specified violations. The Department reports that the agency does not plan to enforce it at this time. Tracking violations and civil penalties for the new tax credit would require significant programming and administrative resources.

**Judicial Department**

The measure may result in a small increase in the number of cases filed to the Oregon Tax Court regarding eligibility of the credit. The additional workload can be absorbed within the Oregon Judicial Department's existing resources.

**Other Entities**

The measure has no fiscal impact to local governments and the Higher Education Coordinating Commission.

**Relevant Dates**

The bill takes effect on January 1, 2026, and the committee sunsets on December 31, 2027.

The committee is to report to an interim committee of the Legislative Assembly related to rules and labor and business by December 1, 2026.

The changes to tax filings apply to tax years beginning on or after January 1, 2025 and before January 1, 2031.