

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number: SB 960 - A
Revenue Area: State Finance
Economist: Chris Allanach
Date: 6.24.25

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

Measure Description:

This measure is the program change bill to implement statutory changes for budgetary purposes. The bill makes a series of transfers from various funds to the General Fund. Also, a current law deposit into the Rainy Day Fund is otherwise appropriated through the budget process.

Revenue Impact (in \$Millions):

| | Biennium |
|----------------|----------|
| | 2025-27 |
| General Fund | \$27.6 |
| Rainy Day Fund | -\$334.1 |

Impact Explanation:

Transfers \$8,989,673 from the Agricultural Overtime Fund to the General Fund on January 2, 2027. Transfers \$3 million from the Flexible Incentives Account to the General Fund on May 31, 2027. Transfers \$15 million from the Oregon Fostering Innovation Strength at Home and CHIPS Fund to the General Fund on May 31, 2027. Transfers \$633,017 from the Summer Learning Account to the General Fund on May 31, 2027. Suspends the transfer to the Rainy Day Fund that was to be made in January 2026, thereby reducing the projected growth in the fund.

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☒