

REVENUE MIX AND STABILITY

May 2016

State Tax Mix

(FY 2016)

	Oregon Current Law	Idaho	Washington	U.S. Average	Oregon Sim*
Personal Income Tax	69.6%	36.1%	0%	35.8%	61.5%
Corp. Inc. Tax	5.5%	4.5%	0%	5.4%	0%
Sales/Gross Receipts Taxes	0%	37%	60.9%	31.2%	15.7%
Excise Taxes	13.9%	13.3%	18.3%	10.3%	12.7%
Other	11.0%	9.0%	19.9%	16.0%	10%
Total	100%	100%	100%	100%	100%

*Oregon sim based on no corporate income tax, -\$250 million personal income tax and .78% CAT

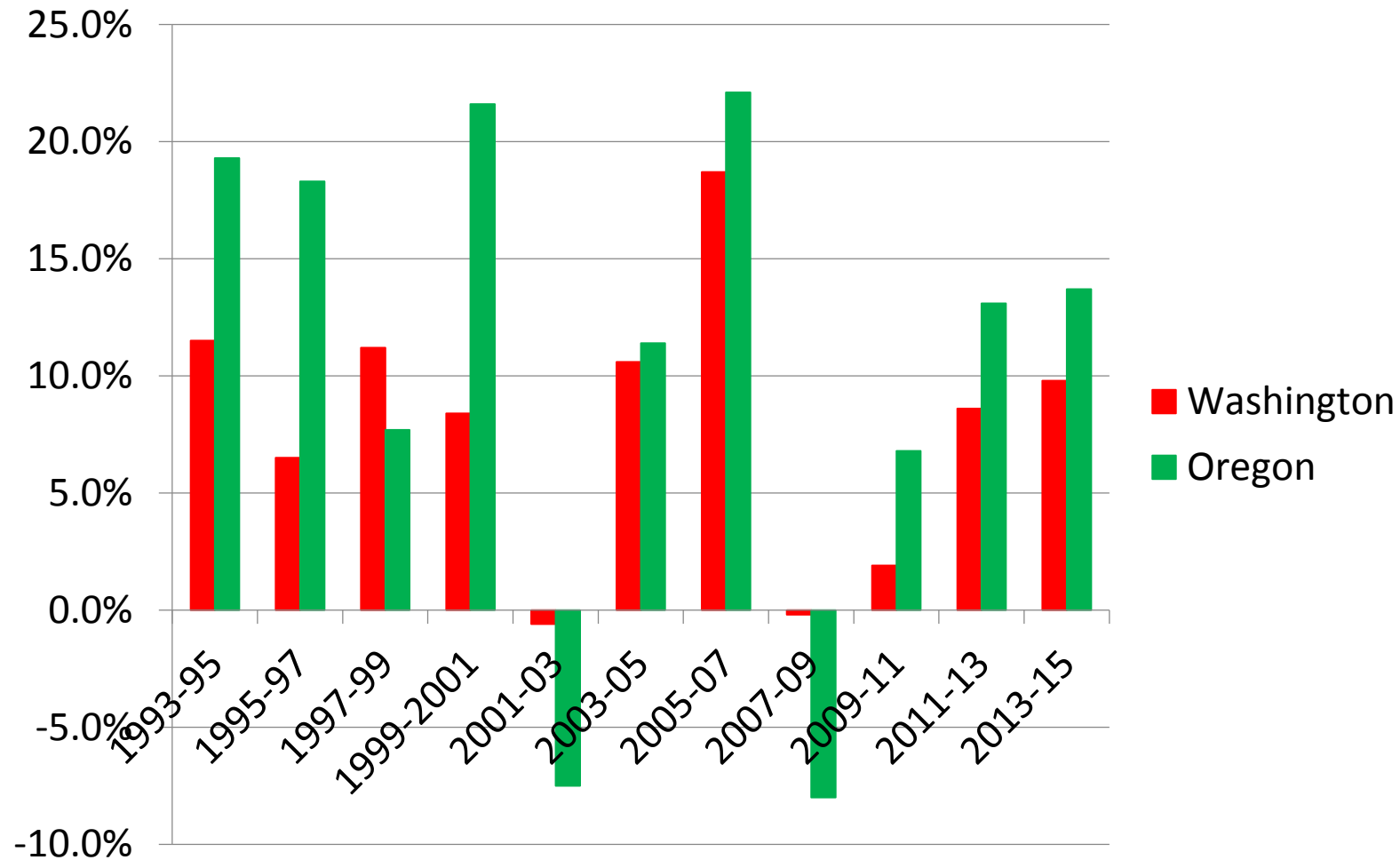
Stability Measures

(Based on 1989-2016)

12-Month Moving Average	Oregon Current Law	Idaho	Washington	U.S. Average	Oregon Sim
Average Annual Growth	5.3%	4.8%	4.4%	4.7%	5.2%
Standard Deviation	8.1%	5.7%	3.9%	5.2%	7.3%
Maximum Change	24.3%	16.1%	11.5%	17.2%	21.4%
Minimum Change	-35.4%	-24.1%	-11.1%	-21.1%	-32.2%

General Fund Revenue Stability Comparison: Washington vs. Oregon

(Percentage Change in General Fund Revenue from Prior Biennium)



Stability Simulation: Oregon General Fund with CAT & No Corp Compared to Actual

Percent Change from Prior Biennium

