

# Oregon taxpayers to see record 'kicker' of nearly \$1.6 billion

By **DIRK VANDERHART**  
Oregon Public Broadcasting

It's official: Oregonians will see the largest-ever "kicker" tax refund next year.

With all tax receipts for the just-ended biennium counted, state economists say more than \$1.57 billion will flow back to personal income taxpayers in 2020, when they file their 2019 taxes. That compares to a "kicker" refund of a little more than \$1.4 billion projected in May, when officials last forecast overall revenues.

The final tally, delivered to lawmakers in a hearing Wednesday morning, continued a consistent trend over the last two years, as state tax revenues consistently outpaced economists' expectations.

When all was said and done, money flowing into the state's general and lottery funds came in \$2.6 billion above what officials expected in 2017, at the outset of the biennium. That's created a situation where Oregon reserve funds are at an all-time high — more than \$3.7 billion — even as economists warn of an economic slowdown

on the horizon.

But Oregon's unique refund policy also means the state can't use all of the unexpected money. Under state law, a "kicker" is triggered whenever actual personal income tax receipts come in at least 2% higher than initial projections. In such cases, any money collected above initial forecasts flows back to taxpayers in the form of tax credits.

In 2017-19, tax receipts came in more than 9% above projections, meaning the largest refund, by dollar amount, ever issued. As a percentage of tax liability, next year's kicker will be the third-largest in Oregon history.

In actual numbers, the top 1% of taxpayers can expect refunds of \$15,214, while the median refund will be \$346. The average payout to all taxpayers is expected to be \$739.

The unprecedented revenues have roots in a number of factors, including federal tax changes that led businesses to put off paying taxes until this year, ratcheting up corporate tax receipts by around 50%. Economists say those impacts are likely short term.

"Even without a recession, we're expecting that it's going to be hard to match the revenue we saw in the last biennium," state economist Mark McMullen told lawmakers on the state House and Senate revenue committees.

Another factor that could dampen the size of future kickers: A new corporate activities tax that lawmakers passed this year. That tax is expected to raise roughly \$1 billion a year to pay for schools, but it also could raise prices for consumers, lawmakers reduced personal income tax rates.

McMullen explained this shift will reduce income tax money flowing into the general fund, even though overall revenues won't be impacted. And that means fewer possible dollars flowing back in the form of kicker payments.

"Thank you for that facet of the law," McMullen told legislators.

State economists have missed the mark on state revenue projections in each of the last three bienniums, triggering a kicker. In the 2011-13 budget cycle, they hit the "sweet spot," where revenues came in above projections but not by enough to trigger a refund.

# Brown will call special session on death penalty

Lawmakers want to fix new law

By **DIRK VANDERHART**  
Oregon Public Broadcasting

Gov. Kate Brown plans to convene lawmakers next month in a bid to end outcry over recent far-reaching changes to Oregon's death penalty laws.

Facing blowback from district attorneys and crime victim groups — and with the approval of even the new law's chief proponents — Brown signaled Wednesday that she'll call a narrowly focused special session in September. Legislators are already scheduled to be in Salem from Sept. 16 to Sept. 18 to conduct routine business.

"I am willing to support a legislative session," Brown said. "Given the seriousness of the issues that we're dealing with and the impact on victims and families, I think it's critically important that there be clarity about the law."

Brown made clear her

support is contingent on lawmakers bringing forth a proposal and getting "the votes to make it happen."

"Should that be accomplished, I will call a special session before the end of September," she said.

The session would be aimed at correcting elements of Senate Bill 1013, which sought to reduce use of the death penalty in Oregon. By amending the definition of aggravated murder, the state's only capital crime, the bill narrowed the situations in which prosecutors can seek the death penalty.

Crimes eligible for a death sentence under the bill include: premeditated murder of a child younger than 14; premeditated murder of a law enforcement officer; terrorist attacks that kill at least two people; and murders in prison by someone previously convicted of murder.

In urging passage of SB 1013 earlier this year, lawmakers insisted repeatedly that it would not be retroactive, implying it would have

no impact on old cases. But that may not be accurate — a Washington County judge recently deemed a former death row inmate ineligible for the death penalty.

The defendant in that case, Martin Johnson, had previously been convicted of raping and murdering a 15-year-old girl in 1998, but was granted a new trial by the Oregon Supreme Court. Under the new law, the crime Johnson is accused of committing would not qualify as aggravated murder.

The ruling led lawyers with the Oregon Department of Justice to reexamine their understanding of SB 1013, and acknowledge in an Aug. 9 email that the department had misled state prosecutors about the bill's likely impacts. The Oregonian has reported that this new understanding could have far-reaching implications for Oregon's death row inmates.

In response, the state's district attorneys, who opposed the bill, called on lawmakers to make changes.

# Lake: Was last drained in 1997

Continued from Page A1

Fish and Wildlife have also confirmed an investigation, but remained largely mum as they gather evidence. Michael Sinnott, an assistant district fish biologist in northwest Oregon, described the impact of the draining in an email notifying other state and federal agencies about an investigation.

"The fish kill included juvenile coho salmon, juvenile and (adult) winter steelhead, coastal cutthroat trout, lamprey (species), as well as numerous sculpin, crayfish and freshwater clams and mussels," he wrote. "Our initial estimate, based on our surveys and a drone flight by (state police) is that fish mortality will number in the thousands of fish."

The investigation over the coming weeks will determine potential violations, as well as how to repair the drain pipe and refill the lake, Sinnott wrote.

"At this time our highest priority is addressing the repair and rewatering before fall rains come, which if not completed could have continued negative effects on fish and habitat both in Fishhawk Creek and in the Nehalem River," he wrote.

Patrick McGillivray, president of the Fishhawk Lake reserve, could not be reached for comment. Travis Duncalf, a new board member-elect with the homeowners association,

said the repair of the drain pipe was mandated by the state, and that notices were sent in May to all involved agencies.

"Putting this off has caused us to get put in peril with state inspection agencies," he said.

It will take a couple of days to reline the drain before determining how to refill the lake while supplying Fishhawk Creek, he said. The lake was last drained in 1997 so the state could kill invasive species, he said, and took a month to refill.

The drain pipe repair is one of several projects being addressed by the reserve, which maintains the lake, processes its own water and treats its own sewage.

After floodwaters in 2007 nearly overtopped the dam, the reserve was tasked by the state with hiring an engi-

neer to increase the spillway capacity. Engineers have recommended an auxiliary spillway that, at an estimated cost between \$5,400 and nearly \$7,800 per taxable lot at the lake, has left some residents fuming.

The reserve is also looking at improvements to a fish ladder to meet state standards, along with dredging parts of the lake filling with sediment from upstream.

"There is silting from the logging above us, a lot of turbidity in the water," Duncalf said.

Duncalf said the community is trying to balance its needs and the priorities of several different agencies involved in oversight of the lake. "My personal opinion is that everyone, including (Environmental Quality) and (Fish and Wildlife), are in a learning process," he said.

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### SEVEN-DAY FORECAST FOR ASTORIA

TODAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY	WEDNESDAY
<b>70 57</b>	<b>71 56</b>	<b>69 59</b>	<b>71 57</b>	<b>71 56</b>	<b>72 57</b>	<b>72 57</b>
A couple of showers	Some sun returning	Partly sunny and nice	Partly sunny and nice	Sun and clouds	Sunny	Clouds and sun

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### REGIONAL FORECAST

Shown is today's weather. Temperatures are today's highs and tonight's lows.

City	Today Hi/Lo/W	Fri. Hi/Lo/W	City	Today Hi/Lo/W	Fri. Hi/Lo/W
Seattle	75/63	90/67/s	Wenatchee	86/66	86/64
Aberdeen	71/61	77/57	Moses Lake	89/63	81/57
Portland	84/63	79/59	Yakima	87/59	81/57
Astoria	70/57	79/59	Kennewick	92/64	89/68
Corvallis	81/57	83/59	Walla Walla	89/68	86/64
Eugene	84/58	87/65	Lewiston	86/64	86/64
Bend	84/54	87/65	Enterprise	84/55	84/55
Medford	93/60	85/52	Hermiston	93/66	90/64
John Day	90/60	90/60	Pendleton	90/64	88/58
Ontario	98/65	98/65	La Grande	88/58	88/58
Caldwell	96/63	96/63	Burns	91/51	91/51
Baker City	89/55/pc	89/50/pc	North Bend	72/56/pc	72/57/c
Brookings	66/52/pc	67/55/pc	Roseburg	88/61/s	85/58/pc
Ilwaco	69/60/sh	69/59/c	Seaside	71/60/sh	72/57/c
Newberg	84/57/pc	81/54/pc	Springfield	86/57/s	83/54/pc
Newport	68/55/pc	68/55/c	Vancouver	83/60/sh	80/58/pc

### ALMANAC

Astoria through Tuesday

#### Temperatures

High/low	91/53
Normal high/low	69/52
Record high	91 in 2019
Record low	43 in 1955

#### Precipitation

Tuesday	0.00"
Month to date	0.90"
Normal month to date	0.94"
Year to date	25.61"
Normal year to date	37.88"

Forecasts and graphics provided by **AccuWeather, Inc.** ©2019

### UNDER THE SKY

**Tonight's Sky:** New moon at 3:38 a.m. PDT.

Source: Jim Todd, OMSI

### SUN AND MOON

Sunrise today	6:32 a.m.
Sunset tonight	8:01 p.m.
Moonrise today	5:15 a.m.
Moonset today	8:04 p.m.

New

First

Full

Last

Aug 30   Sep 5   Sep 13   Sep 21

### TODAY'S TIDES

Astoria / Port Docks	Time	High (ft.)	Time	Low (ft.)
12:20 a.m.	8.5	7:27 a.m.	-1.5	
1:41 p.m.	7.2	7:26 p.m.	1.3	
<b>Cape Disappointment</b>				
1:15 p.m.	6.9	6:30 a.m.	-1.9	
	none	6:32 p.m.	1.3	
<b>Hammond</b>				
12:08 a.m.	8.8	6:52 a.m.	-1.8	
1:28 p.m.	7.4	6:55 p.m.	1.3	
<b>Warrenton</b>				
12:15 a.m.	8.9	7:11 a.m.	-1.4	
1:36 p.m.	7.6	7:10 p.m.	1.4	
<b>Knappa</b>				
12:57 a.m.	8.7	8:28 a.m.	-1.3	
2:18 p.m.	7.5	8:27 p.m.	1.1	
<b>Depoe Bay</b>				
12:29 p.m.	7.5	6:00 a.m.	-1.8	
	none	6:00 p.m.	1.7	

### NATIONAL CITIES

City	Today Hi/Lo/W	Fri. Hi/Lo/W
Atlanta	89/65/s	90/67/s
Boston	83/64/pc	85/63/s
Chicago	83/59/s	76/60/pc
Dallas	93/76/t	91/75/pc
Denver	94/57/s	86/57/t
Honolulu	91/77/pc	91/78/s
Houston	93/76/t	92/76/pc
Los Angeles	87/67/s	87/65/s
Miami	89/78/t	87/78/t
New York City	82/65/s	83/67/s
Phoenix	108/87/s	111/87/pc
San Francisco	75/59/pc	74/59/pc
Wash., DC	84/64/s	88/70/s

Weather (W): s-sunny, pc-partly cloudy, c-cloudy, sh-showers, t-thunderstorms, r-rain, sf-snow flurries, sn-snow, l-ice.