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## **State of Oregon: Fitch New Issue Report**

Oregon's 'AA+' Issuer Default Rating (IDR) and GO bond rating reflect the state's strong control over revenues and spending, low liabilities and record of prompt actions to maintain financial flexibility during challenging revenue periods. The state's operating performance is sustained by a diverse economy with strong long-term growth prospects. Strong financial management is critical to the rating, given a revenue structure largely dependent on the personal income tax (PIT; increasingly skewed toward middle- and upper-income earners), exposure to voter initiatives that can have negative fiscal impacts and constitutional "kicker" provisions limiting revenue growth captured by the state.

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