

**INFORMATIONAL MEETING:
BUSINESS TAXATION
WORK SESSION: BILL INTRODUCTIONS
TAPES # 53A-B, 54A-B**

**HOUSE REVENUE COMMITTEE
FEBRUARY 22, 2007, 1:00 P.M.
Hearing Room A – State Capitol Building**

Members Present: Rep. Phil Barnhart Chair
 Rep. Tom Butler, Vice Chair
 Rep. Tobias Read, Vice Chair
 Rep. Vicki Berger
 Rep. Scott Bruun
 Rep. Andy Olson
 Rep. Diane Rosenbaum
 Rep. Brad Witt

Members Excused: Rep. Sara Gelser

Witnesses Present: Warren Thompson, Associated Oregon Industries
 Jim Craven, American Electronics Association
 J.L. Wilson, National Federation of Independent Business (NFIB/Oregon)
 Warren Thompson, Associated Oregon Industries

Staff Present: Paul Warner, Legislative Revenue Officer
 Chris Allanach, Economist
 Barbara Guardino, Committee Assistant

TAPE 53, SIDE A

004 Chair Barnhart Calls meeting to order at 1:00 P.M.

WORK SESSION, BILL INTRODUCTIONS

010 Paul Warner House LC Drafts (Exhibit A)
 LC 2094 (Exhibit B); LC 2621 (Exhibit C); LC 2623 (Exhibit D); LC 2624
 (Exhibit E); LC 2997 (Exhibit F); LC 3013 (Exhibit G); and LC 3335 (Exhibit
 H).

044 Chair Barnhart

045 Vice Chair Butler

 Chair Barnhart

**MOTION: INTRODUCTION, AS COMMITTEE BILLS, OF LC 2094, LC
2621, LC 2623, LC 2624, LC 2997, LC 3013 AND LC 3335.**

THERE BEING NO OBJECTION THE CHAIR SO ORDERED.

VOTE: 6-0-3

**MEMBERS VOTING AYE: BRUUN, BUTLER, OLSON, READ, WITT,
BARNHART**

MEMBERS EXCUSED: BERGER, GELSER, ROSENBAUM

INFORMATIONAL MEETING

078 Warner

Outline (Exhibit I)

095 Chair Barnhart

096 Chris Allanach

PowerPoint presentation (Exhibit J), Business Income Taxation

197 Chair Barnhart

198 Vice Chair Butler

201 Allanach

205 Vice Chair Butler

209 Allanach

214 Vice Chair Butler

225 Chair Barnhart

229 Allanach

230 Chair Barnhart

234 Allanach
 235 Chair Barnhart
 239 Rep. Berger
 246 Vice Chair Butler
 252 Chair Barnhart
 257 Rep. Berger
 266 Vice Chair Butler
 274 Allanach
 283 Chair Barnhart
 297 Allanach
 298 Chair Barnhart
 312 Allanach
 332 Chair Barnhart
 333 Allanach
 334 Chair Barnhart
 337 Allanach
 344 Chair Barnhart
 346 Vice Chair Butler
 350 Chair Barnhart
 352 Warner
 426 Warner

Oregon's Tax Shift, March 1998 (Exhibit K)
 Total State and Local Business Taxes, Ernst & Young (Exhibit L)

TAPE 54, SIDE A

020 Warner
 044 Chair Barnhart
 046 Warner
 047 Chair Barnhart
 048 Warner
 051 Chair Barnhart
 053 Warner
 079 Warner
 119 Vice Chair Butler
 120 Rep. Berger
 121 Warner
 124 Chair Barnhart
 125 Rep. Berger
 126 Warner
 137 Chair Barnhart
 138 Warner
 143 Chair Barnhart
 145 Warner
 161 Chair Barnhart
 162 Warner
 166 Vice Chair Butler
 169 Warner
 170 Chair Barnhart
 174 Warner
 200 Warner
 227 Chair Barnhart
 228 Rep. Berger
 240 Jim Craven
 330 Vice Chair Butler
 339 Craven

Page 5 chart

Ohio Tax Reform: Cuts and Repeals and That Darn CAT (Exhibit M)

Business & Occupation (Exhibit N)

Oregon Council American Electronics Association. See written testimony verbatim (Exhibit O).

TAPE 53, SIDE B

001 Craven
 045 J. L. Wilson
 090 Warren Thompson

National Federation of Independent Business (NFIB/Oregon)
 Associated Oregon Industries. CPA discusses Oregon's tax shift.

160	Chair Barnhart
163	Rep. Bruun
170	Wilson
176	Chair Barnhart
177	Wilson
196	Rep. Berger
207	Wilson
226	Craven
266	Vice Chair Butler
281	Craven
320	Vice Chair Butler
340	Craven
358	Vice Chair Butler
405	Thompson

TAPE 54, SIDE B

001	Thompson	Suggests creating a new tax system.
039	Rep. Berger	
041	Craven	
045	Chair Barnhart	
049	Thompson	
055	Chair Barnhart	
056	Thompson	
057	Chair Barnhart	
089	Craven	
112	Thompson	
132	Rep. Berger	
135	Rep. Witt	
158	Craven	
171	Rep. Witt	
195	Chair Barnhart	Adjourns meeting at 2:45 p.m.

Tape Index Submitted by:

Barbara J. Guardino
House Committee Assistant

Exhibit Summary:

- A. Bill Introductions, House LC Drafts, 2/22/07, Warner
- B. LC 2094, Draft, 2/12/07, Legislative Counsel
- C. LC 2621, Draft, 2/15/07, Legislative Counsel
- D. LC 2623, Draft, 2/19/07, Legislative Counsel
- E. LC 2624, Draft, 2/13/07, Legislative Counsel
- F. LC 2997, Draft, 2/12/07, Legislative Counsel
- G. LC 3013, Draft, 2/19/07, Legislative Counsel
- H. LC 3335, Draft, 2/15/07, Legislative Counsel
- I. Informational, Business Taxation Background & Issues, Warner
- J. Informational, PowerPoint: Business Income Taxation, Allanach
- K. Informational, Research Brief: Oregon's Tax Shift, Warner
- L. Informational, Total State and Local Business Taxes, Ernst & Young, March 2006, Warner
- M. Informational, Ohio Tax Reform: Cuts and Repeals And That Darn Cat, January 8, 2007, Warner
- N. Informational, Washington State Department of Revenue, Business & Occupation, 2/19/07, Warner
- O. Informational, Oregon Council AEA, Comments on Oregon corporate tax issues, 2/22/07, Craven