

HOUSE REVENUE COMMITTEE  
APRIL 17, 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. Sara Gelser  
Rep. Andy Olson  
Rep. Diane Rosenbaum  
Rep. Brad Witt

Members Excused: Rep. Scott Bruun

Witnesses Present: Barbara Glancy, Coalition for Estate Tax, Portland  
J.L. Wilson, National Federation of Independent Businesses (NFIB)  
David Bean, Coalition for the Estate Tax, Portland  
David Booth, Tax Fairness Oregon  
Joseph Misek, Oregon Department of Forestry  
Jeff Stone, Director of Government Relations, Oregon Assn. of Nurseries  
Darrell Fuller, Oregon Independent Auto Dealers Association  
Rep. Bruce Hanna, District 7  
Rep. Paul Holvey, District 8  
Sandy Flicker, Oregon Rural Electric Cooperative Association  
Jon Wissler, Power Resources Cooperative  
Gil Riddell, Association of Oregon Counties  
John Phillips, Department of Revenue

Staff Present: Paul Warner, Legislative Revenue Officer  
Mary Ayala, Economist, Legislative Revenue Office  
Mazen Malik, Economist, Legislative Revenue Office  
Barbara Guardino, Committee Assistant

**TAPE 118, SIDE A**

006 Chair Barnhart Calls meeting to order at 1:55 P.M. Opens public hearing on four inheritance tax bills.

**PUBLIC HEARING, HB 2817, HB 3256, HB 3430 AND HB 3411**

031 Glancy Barbara Glancy, Coalition for the Estate Tax, Portland (Exhibit A)  
068 Chair Barnhart  
069 Glancy  
106 Glancy  
133 Vice Chair Butler  
135 Glancy  
136 Vice Chair Butler  
138 Glancy  
142 Chair Barnhart  
147 Malik Mazen Malik, Economist, Legislative Revenue Office (Exhibits B, C and D)  
149 Chair Barnhart  
154 Malik  
156 Chair Barnhart  
157 Malik

158	Chair Barnhart	
161	Glancy	
169	Chair Barnhart	
174	Wilson	J.L. Wilson, National Federation of Independent Businesses (NFIB)
219	Chair Barnhart	
235	Bean	David Bean, Coalition for the Estate Tax, Portland
289	Bean	(Exhibit E)
343	Vice Chair Butler	
364	Bean	
367	Vice Chair Butler	
372	Chair Barnhart	
380	Vice Chair Butler	
392	Chair Barnhart	
401	Bean	
434	Chair Barnhart	
435	Bean	

**TAPE 119, SIDE A**

014	Booth	David Booth, Tax Fairness Oregon
072	Misek	Joseph Misek, Oregon Department of Forestry (Exhibits F and G)
126	Vice Chair Butler	
133	Misek	
150	Vice Chair Butler	
157	Malik	
158	Chair Barnhart	
159	Vice Chair Butler	
161	Stone	Jeff Stone, Director of Government Relations, Oregon Assn. of Nurseries (Exhibit H)
206	Fuller	Darrell Fuller, Oregon Independent Auto Dealers Association (OIADA)
257	Chair Barnhart	
265	Vice Chair Butler	
270	Chair Barnhart	
274	Rep. Hanna	Rep. Bruce Hanna, District 7
328	Chair Barnhart	<b>Closes public hearing on inheritance tax bills. Opens public hearing on HB 2793.</b>

**PUBLIC HEARING, HB 2793**

340	Rep. Holvey	Rep. Paul Holvey, District 8 (Exhibit J)
384	Chair Barnhart	
385	Rep. Berger	
393	Chair Barnhart	
395	Rep. Holvey	
398	Rep. Berger	
406	Ayala	Mary Ayala, Economist
407	Rep. Berger	
411	Chair Barnhart	
419	Ayala	(Exhibit K)
445	Chair Barnhart	
446	Flicker	Sandy Flicker, Oregon Rural Electric Cooperative Association

**TAPE 118, SIDE B**

053	Wissler	Jon Wissler, Power Resources Cooperative (Exhibit L)
068	Chair Barnhart	
070	Wissler	
099	Chair Barnhart	
101	Vice Chair Butler	
102	Chair Barnhart	
104	Vice Chair Butler	

114	Chair Barnhart	
117	Riddell	Gil Riddell, Association of Oregon Counties (Exhibit M)
149	Chair Barnhart	
153	Phillips	John Phillips, Department of Revenue
209	Chair Barnhart	
210	Vice Chair Butler	
214	Phillips	
218	Vice Chair Butler	
224	Phillips	
234	Chair Barnhart	
236	Phillips	
237	Vice Chair Butler	
242	Phillips	
246	Vice Chair Butler	
253	Phillips	
269	Vice Chair Butler	
282	Phillips	
290	Vice Chair Butler	
296	Chair Barnhart	
300	Phillips	
319	Vice Chair Butler	
322	Chair Barnhart	
334	Riddell	
339	Chair Barnhart	
342	Riddell	
344	Phillips	
355	Vice Chair Butler	
359	Phillips	
362	Chair Barnhart	<b>Closes public hearing on HB 2793. Adjourns meeting at 3:15 p.m.</b>

Tape Index Submitted by:

Barbara J. Guardino  
House Committee Assistant

Exhibit Summary:

- A. HB 2817 and HB 3256, testimony of Barbara Glancy of Portland
- B. HB 2817, HB 3256, HB 3430 and HB 3411, Estate Tax Proposals, 4/17/07, Malik
- C. HB 2817, HB 3256, HB 3430 and HB 3411, Research Report #1-07, Oregon Estate and Inheritance Taxes, 3/23/07, Malik
- D. HB 2817, HB 3256, HB 3430 and HB 3411, Inheritance Tax: Overview of Estate and Inheritance Tax Revenues, 4/17/07, Malik
- E. HB 3430, Wealth Inequality in 2003, From David Cay Johnston, Bean/Booth
- F. HB 3256, Department of Forestry, testimony of Joseph F. Misek, 4/17/07
- G. HB 3256, 2006/07 Oregon Forestland Taxes, Assessments and Credits, January 2007 Edition, Misek
- H. HB 3430, testimony of Jeff Stone, Director of Government Relations, Oregon Association of Nurseries, 4/17/07
- I. HB 3411, Staff Measure Summary, 4/17/07, Warner
- J. HB 2793, testimony of Rep. Paul R. Holvey, House District 8, 4/17/07
- K. HB 2793, Staff Measure Summary, 4/17/07, Ayala
- L. HB 2793, testimony of Jon R. Wissler, Power Resources Cooperative, 4/17/07
- M. HB 2793, testimony of Gil Riddell, Policy Manager, Association of Oregon Counties