

PUBLIC HEARING

HB 2995, 2729, 3378

WORK SESSION

HB 3353, 2950, 2951, 3453, 3454

TAPES 129-130 A-B; 131-132 A

HOUSE REVENUE COMMITTEE

APRIL 27, 2005 1:00 PM STATE CAPITOL BUILDING

Members Present:

- Tom Butler, Chair
- Rep. Vicki Berger, Vice-Chair
- Rep. Mark Hass, Vice-Chair
- Rep. Brian Boquist
- Rep. Sal Esquivel
- Rep. Larry Galizio
- Rep. Betty Komp
- Rep. Andy Olson
- Rep. Chuck Riley

Witnesses Present:

- Rep. Larry Galizio, District 35
- Robin Christian, Children First for Oregon
- Sybil Hebb, Oregon Law Center
- Max Muller, Leg. Aide., Rep. Jackie Dingfelder
- Rep. Jackie Dingfelder, District 45

Matt Markee, H & R Block

Robert Castagna, Oregon Catholic Conference

Rep. Jerry Krummel, District 26

Dick Anderson, Oregon Mortgage Lenders Assn.

Jon Gail, Oregon Housing and Community Services

Rep. Chuck Burley, District 54

Tom Tuchmann, US Forest Capital

John Shelk, Oroco Lumber Co.

Doug Goe, Orrick Herrington

Bill Kluting, Western Council of Industrial Workers

Ted Lorensen, Oregon Dept. of Forestry

Gil Riddell, Assn. of Oregon Counties (AOC)

Ray Wilkeson, Oregon Forest Industries Council (OFIC)

Greg Miller, Weyerhaeuser Co.

Tamara Brickman, Oregon Dept. of Employment

Rep. Linda Flores, District 51

Staff Present:

Paul Warner, Legislative Revenue Officer

Mazen Malik, Economist

Mary Ayala, Economist

Lizbeth Martin-Mahar, Economist

Kristi Bowman, Committee Assistant

TAPE 129, SIDE A

002 Chair Butler

Calls meeting to order at 1:06 p.m.

OPENS PUBLIC HEARING FOR HOUSE BILL 2995

- 011 Rep. Larry Galizio Testifies in support of HB 2995 that pertains to Refund Anticipation Loans (RALs). RALs are high-cost short-term loans secured against a borrower's anticipated tax refund and are currently unregulated in Oregon. Submits testimony from Phillip Kennedy-Wong (Exhibit 1), Justin Baxter (Exhibit 2), and Rick Bennett (Exhibit 3). Comments that U.S. Sen. Gordon Smith has introduced a Senate bill (S. 832) concerning RALs. Reads from press release from Sen. Smith (Exhibit 4). HB 2995 is focused on transparency and providing information to consumers.
- 073 Robin Christian Testifies in support of HB 2995 and submits written testimony (Exhibit 5). The goals of the bill are to improve loan disclosure, define who can make the loans, and make the violation of the law an unfair trade practice. Supports the amendment to HB 2995 (Exhibit 6) that adds provisions from HB 3347 related to disclosure and who could facilitate the loans.
- 107 Sybil Hebb Testifies in support of HB 2995 because it will help consumers make informed decisions about expedited income tax refunds. RALs are commonly known as "rapid refund loans" and are very expensive to the consumer. The bill provides disclosure of fees involved and free electronic filing options.
- 159 Max Muller Testifies on behalf of Rep. Dingfelder in support of HB 2995. Discusses the main points of the HB 2995-1 amendment. (Exhibit 6). Comments that HB 3347 is a weaker bill because it would exclude the enforcement mechanism in HB 2995. Discusses additional differences between HB 2995 and HB 3347 regarding:
- • enforcement mechanisms
 - • disclosure requirements
 - • local control of the RAL laws

Refers to testimony from Baxter (Exhibit 2) that elaborates on the state unfair trade statutes.

325 Rep. Jackie Dingfelder Concurrs with testimony given by Muller.

345 Rep. Galizio Comments that this bill with the amendment is less onerous than the federal bill proposed (S. 832) by U.S. Sen. Gordon Smith. HB 2995 focuses on disclosure issues, especially for non-institutionalized lenders.

370 Christian Additional comments about the workgroup that worked on HB 2995.

387 Robert Castagna Testifies in support of HB 2995 because it will enhance the ability of low-income working families to maximize the benefits of HB 2046, which is the refundable Earned Income Tax Credit bill passed out of the House Revenue Committee on 04/26/05.

TAPE 130, SIDE A

010 Matt Markee Testifies in support of HB 2995 and submits written testimony (Exhibit 7) and a handout: H & R Block RAL Disclosures 2005 (Exhibit 8). Discusses the disclosure statements that H & R Block uses. H & R Block fully supports the disclosure requirements in HB 2995 and HB 3347. Supports a uniform state standard pertaining to RALs. Comments on the rationale of the higher loan fees on RALs.

080	Rep. Hass	Asks if H & R Block gives their disclosure statement to the customer.
082	Markee	Responds that the customer currently reads the disclosure information from an office computer screen. The customer does not receive a written copy at this time because H & R Block is working with legislators regarding language that would be put into the disclosures.
091	Rep. Berger	Asks if there are requirements in HB 2995 that need to be added to the current H & R Block disclosure statement. Discussion with Markee about electronic versus written disclosure statements.
123	Rep. Komp	Asks about the phrase “peace of mind fee” on p. 6 of the handout. Follow-up question: will the disclosure be written in other languages?
130	Markee	Responds that he does not know the definition of that phrase, but he will get back to Rep. Komp with an answer. Regarding the disclosure being put into other languages, that idea has not yet been discussed in the workgroup, but he agrees that it is a good idea.
148	Rep. Riley	Asks about disclosure information in the bill pertaining to free electronic filing.
150	Markee	Comments that a list for free electronic filing resources is provided to the client in the H & R Block welcome brochure.

160 Rep. Riley Discussion with Markee about RAL lenders and their loan practices.

CLOSES PUBLIC HEARING FOR HOUSE BILL 2995

OPENS PUBLIC HEARING FOR HOUSE BILL 3378

212 Rep. Jerry Krummel Testifies in support of HB 3378. The bill creates a tax credit for employers who offer financial assistance for their employees to purchase a home. This bill will help first-time homebuyers get into the housing market and will allow employers to use the credit as a recruiting tool. Discusses main points of the bill. Comments that a benefit of home ownership is that people who own their own homes tend to stay in a community and take pride in the community in which they live.

310 Rep. Berger Asks how many companies currently help their employees buy a home.

325 Rep. Krummel Responds that currently there are companies who help their employees with purchasing their own homes, and he defers to Dick Anderson for specifics.

355 Rep. Riley

Comments on the reasons why a company would help employees with home purchases. Expresses concern about having employers be the middle-men in a home-buying program.

- 378 Rep. Krummel Relates his personal experience as an employer. Comments that to have been able to offer this kind of benefit would have been a real plus for him in order to retain a valuable employee.
- 412 Chair Butler Asks if an employer could discriminate against lower-paid employees, and could an employee relocate multiple times within the work area.
- 424 Rep. Krummel Responds that there would not be a discrimination issue because the bill does not state a specific minimum or maximum income level. Regarding the number of times an employer can use the credit, he believes that an employer would apply for a specific amount from the Dept. of Revenue and the unused balance would be carried over for three years. The employer could choose to give the amount to one or multiple employees.

TAPE 129, SIDE B

- 046 Chair Butler Asks about any preclusion from using the tax credit for a child of an employer.
- 050 Rep. Krummel Responds that he is not aware of preclusion of children of an employer, but he would be willing to put a restriction in the bill to ensure that doesn't happen.

062	Dick Anderson	Testifies in support of HB 3378 and submits a handout on home ownership rates (Exhibit 10). Comments that home ownership provides stability in a community and builds equity for the homeowner. "More housing means more jobs which means more revenue to the state."
146	Jon Gail	Testifies on HB 3378 and reads verbatim from written testimony (Exhibit 11). Gives examples of Oregon companies who are extending benefits to employees for purchase of a home.
189	Rep. Galizio	Asks if companies could pay more in wages rather than "being subsidized by taxpayers."
193	Anderson	Responds that the marketplace drives wages. This tax credit could be enough of an incentive for employers to do something extra for their employees. Discusses the cost of housing with Rep. Galizio.
242	Rep. Esquivel	Discusses factors affecting the cost of housing. Expresses concern about other governmental programs to assist potential homebuyers, but they are low-income and do not qualify for the high cost of homes in the Medford area. Asks "when do we price people out to where they can't afford to live in the community they grew up in."
286	Rep. Riley	Comments that he supports home ownership, and expresses concern about a company making a decision about which an employee gets the money.

- 295 Anderson Suggests putting an income ceiling in the bill so that it would benefit low-income employees, and suggests using 120% of median income as the limit. Discusses a company in Tigard that supports 4-5 employees per year on a first-come, first-served basis. Discussion with Chair Butler about the mechanics of the loan program that the Tigard company uses.
- 341 Rep. Komp Asks Martin-Mahar if an employer could help an employee buy a home in another state.
- 355 Lizbeth Martin-
 Mahar Responds that the bill does not specify that the home must be purchased in Oregon, nor does the owner have to live in it. The bill only states that a home must be purchased, but does not specify location or that it must be owner-occupied.

CLOSES PUBLIC HEARING FOR HOUSE BILL 3378

OPENS PUBLIC HEARING FOR HOUSE BILL 2729

- 383 Mazen Malik Gives overview of HB 2729 (Exhibit 12). This bill authorizes cities or counties create a Community Forest Authority. It is unknown how many cities or counties will apply for this Authority.

TAPE 130, SIDE B

- 025 Rep. Chuck Burley Testifies in support of HB 2729 because it is a tool for communities and does not result in more public land ownership. It is modeled after the Hospital Authority that has already worked successfully. It is a tool to keep working forests intact. Comments on a possible amendment to the bill that would prohibit the Forest Authority from acquiring and owning the lands. Instead, the Authority would issue revenue bonds on behalf of either an “instrumentality” or a non-profit organization.
- 093 Chair Butler Clarifies that this bill presently only deals with forestlands. Asks about public entities acquiring federal forestlands.
- 095 Rep. Burley Discusses concerns from constituents about counties buying forestlands in order to make more public-owned land. The Forest Authority would have the same protections and regulations as any other commercially-owned forestland.
- 113 Tom Tuchmann Testifies in support of HB 2729 and submits written testimony (Exhibit 13). Discusses high turnover of forestland ownership and how that changes forest practices and “it leads to more fragmentation to do that.” Discusses community forestry bonds currently used for forestland acquisition and debt repayment. HB 2729 would provide a Forest Authority to administer the forestry bonds. The debt would be paid back by timber harvest revenues.
- 184 John Shelk Testifies in support of HB 2729. Comments that if the timber industry is to survive, it needs its private timber base as well as the federal timber base. The industry needs lands to be acquired by entities that have more than a profit motive.
- 249 Doug Goe Testifies on the bonding aspects of HB 2729. Discusses the Hospital Authority model that is being used for the Forest Authority proposed

in HB 2729. Discusses the bond repayment plan in HB 2729. The Forest Authority would not have any assets, and it would be used solely to create a purchasing authority.

- 288 Chair Butler Asks whether cities and counties currently have the authority to issue something similar to a “certificate of participation” bond.
- 298 Goe Responds that under current law cities and counties would not have the authority to loan the [bond] proceeds to a non-profit organization. Currently cities and counties must use bonds for their own purposes. Additional discussion with Chair Butler on the mechanics of the proposed bond program in HB 2729. This bill would create a separate public authority to issue bonds on behalf of the private non-profit corporation whose sole purpose would be to keep the commercial forestlands viable. This is an authority that cities and counties currently do not have.
- 346 Rep. Berger Asks if there is local taxation.
- 358 Tuchmann Responds that property taxes would be paid by the non-profit entity, and a county could not buy land in another county unless invited to do so.
- 367 Rep. Berger Asks where in the bill it states that property taxes will be paid by the non-profit entity.
- 370 Malik Refers to page 5, line 37 in the bill regarding payment of property taxes. Discusses other ownership or leasing issues.

411 Tuchmann Comments that Rep. Burley also wanted to clarify this issue. The debt would be issued for non-profit purposes, and the Forest Authority would be the “conduit,” or issuing authority.

TAPE 131, SIDE A

020 Chair Butler Asks what a non-profit corporation’s purpose would be in owning timber land.

022 Goe Responds that the core purpose would be to keep the lands in the private commercial forest industry. Discussion with Chair Butler regarding non-profit corporation status as it pertains to municipal entities under the state Non-Profit Act.

060 Bill Kluting Testifies in support of HB 2729 because it would help maintain the commercial timberland base. The bill would promote community stability and sound conservation practices. Discusses the impacts of mill closures in Oregon.

086 Ted Lorensen Testifies in support of HB 2729 and submits written testimony (Exhibit 14). Discusses the economic impacts of keeping private timberland viable.

115 Gil Riddell

Testifies in support of HB 2729 as a tool to save the eroding forestland base. AOC would support the bill with amendments that would keep the forestlands for commercial purposes.

133 Ray Wilkeson Testifies in support of HB 2729. The Forest Authority concept is essential to maintain a strong timber industry. Some OFIC members are concerned about public ownership issues because they see it as competition for ownership. The OFIC does not have an official position, but they do like the concept. Discussion with Chair Butler regarding the non-profit involvement in the Authority.

186 Greg Miller Testifies in support of HB 2729. Discusses why this bill is an effective tool for community ownership of large blocs of forestland.

CLOSES PUBLIC HEARING FOR HOUSE BILL 2729

OPENS WORK SESSION FOR HOUSE BILL 3453

245 Mary Ayala Gives overview of HB 3453 (Exhibit 16). The bill exempts from property tax any tangible or intangible property whose use arises between qualified government entities and energy marketing companies. Updates background information since the previous public hearing on 04/21/05. Refers to revenue impact statement (Exhibit 17).

299 Chair Butler Discussion with Ayala about the revenue impact numbers.

323 Rep. Berger MOTION: MOVES HB 3453 TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.

324 Chair Butler Asks for discussion on the motion.

325 Rep. Boquist Comments on issues pertaining to intangible properties and urges the committee to address these issues.

356 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 9-0-0. VOTING AYE: BERGER, BOQUIST, ESQUIVEL, GALIZIO, HASS, KOMP, OLSON, RILEY, BUTLER.

CLOSES WORK SESSION FOR HOUSE BILL 3453

OPENS WORK SESSION FOR HOUSE BILL 3454

360 Ayala Gives background of HB 3454 (Exhibit 19). The bill exempts from property tax tangible or intangible property rights related to Pacific Northwest AC Intertie.

400 Chair Butler Comments that passage of this bill would address Rep. Boquist's concern about other municipalities outside of Oregon.

TAPE 132, SIDE A

006 Rep. Boquist Comments that this bill is more complex than HB 3453 regarding the issue of tangible and intangible property. Expresses concern about a court making a ruling on this issue. HB 3454 goes one step further in addressing the issue but is not the full solution.

011 Chair Butler Asks for any further discussion.

013 Rep. Boquist MOTION: MOVES HB 3454 TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.

016 Chair Butler Asks for discussion of the motion. Asks if there is any opposition to the motion.

017 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 9-0-0. VOTING AYE: BERGER, BOQUIST, ESQUIVEL, GALIZIO, HASS, KOMP, OLSON, RILEY, BUTLER.

018 Rep. Berger Asks if there is an amendment to HB 3454.

019	Paul Warner	Responds that there is a -1 amendment.
021	Chair Butler	BY IMPLIED CONSENT, RULES ARE SUSPENDED FOR THE PURPOSE OF RECONSIDERING THE VOTE ON HB 3454. THE CHAIR RESTATES REP. BERGER’S MOTION TO RECONSIDER THE VOTE BY WHICH THE COMMITTEE PASSED HB 3354 TO THE HOUSE FLOOR. (Restated concurrently by Rep. Berger).
023	Chair Butler	Asks if there is any objection.
024	Chair Butler	ORDER: HEARING AND SEEING NO OBJECTION, SO ORDERED.
026	Ayala	Comments that she was referring to the HB 3454-1 amendment (Exhibit 21) when she was summarizing the main points of the bill (Exhibit 19). The amendment did not change the revenue impacts, but it adds language to the bill regarding tangible and intangible property to include “property interests” related to Northwest Intertie.
034	Chair Butler	Restates Rep. Boquist’s MOTION TO ADOPT THE HB 3454-1 AMENDMENT. Asks if there is any further discussion on the amendment.
037	Chair Butler	ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS.

039 Chair Butler Restates Rep. Boquist's MOTION TO MOVE HB 3454 AS AMENDED TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION. Asks for discussion or objections.

042 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. VOTE: 9-0-0. VOTING AYE: BOQUIST, ESQUIVEL, GALIZIO, KOMP, OLSON, RILEY, BERGER, HASS, BUTLER.

CLOSES WORK SESSION FOR HOUSE BILL 3454

OPENS WORK SESSION FOR HOUSE BILL 2950

050 Martin-Mahar Gives overview of HB 2950 and comments on confusion in current law regarding treatment of dependent care assistance payments. This bill pertains to payroll taxes only, amending the unemployment payroll tax statutes. Refers to HB 2950-2 amendment (Exhibit 22) which connects to the federal tax code (see handout: Exhibit 23) allowing a \$5000 deduction per employee. Refers to the staff measure summary for the HB 2950-2 amendment (Exhibit 24) and the revenue impact report (Exhibit 25).

121 Rep. Hass Asks if the goal of the bill to incent employers to do more of this for their employees.

124 Martin-Mahar Responds that according to testimony at the first hearing (04/04/05) the accountants wanted to conform to federal law and simplify the tax

process. Refers to the HB 2950-1 amendment (Exhibit 26) which did not have the applicability date of 01/01/06.

- 150 Rep. Hass Comments about the intent of the bill, and adds that the amendment [HB 2950-2] makes this a whole new bill.
- 163 Tamara Brickman Testifies that the Dept. of Employment defines wages for purposes of payroll taxes in Oregon Revised Statute (ORS 657). Discusses employer taxes as they currently relate to federal and state tax code.
- 180 Chair Butler Discussion with Martin-Mahar regarding how payroll taxes are deducted and the impact on the state unemployment trust fund.
- 227 Rep. Linda Flores Responds to Rep. Hass' question regarding the intent of HB 2950. "The purpose of the bill is to incent good child care providers and to connect the state to the federal code."
- 252 Chair Butler Rep. Berger MOVES THE ADOPTION OF THE HB 2950-2 AMENDMENT.
- 258 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 8-0-1. EXCUSED: REP. OLSON
- 260 Rep. Berger MOTION: MOVES HB 2950 AS AMENDED TO THE HOUSE FLOOR WITH A DO-PASS RECOMMENDATION.

265 Chair Butler Asks for a roll-call vote.

273 Chair Butler ORDER: HOUSE BILL 2950 AS AMENDED WILL MOVE TO THE HOUSE FLOOR WITH A DO-PASS RECOMMENDATION. VOTE: 6-2-1. VOTING AYE: BOQUIST, ESQUIVEL, GALIZIO, BERGER, HASS, BUTLER. VOTING NO: KOMP, RILEY. EXCUSED: OLSON

CLOSES WORK SESSION FOR HOUSE BILL 2950

OPENS WORK SESSION FOR HOUSE BILL 2951

278 Martin-Mahar Gives overview of HB 2951 (Exhibit 30) eliminating the sunset date on the dependent care assistance income tax credit. The amendment HB 2951-1 (Exhibit 31) extends the sunset date to 01/01/27. Discusses the revenue impact (Exhibit 32).

309 Rep. Riley MOTION: MOVES THE ADOPTION OF THE HB 2951-1 AMENDMENT.

311 Chair Butler Restates Rep. Riley's MOTION TO ADOPT THE HB 2951-1 AMENDMENT.

- 313 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 7-0-2. VOTING AYE: BOQUIST, GALIZIO, KOMP, RILEY, BERGER, HASS, BUTLER. EXCUSED: ESQUIVEL, OLSON.
- 319 Chair Butler MOTION: Rep. Riley MOVES HB 2951 AS AMENDED TO THE HOUSE FLOOR WITH A DO-PASS RECOMMENDATION.
- 323 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 7-0-2. VOTING AYE: BOQUIST, GALIZIO, KOMP, RILEY, BERGER, HASS, BUTLER. EXCUSED: ESQUIVEL, OLSON.
- 325 Chair Butler MOTION: Rep. Riley MOVES HB 2951 AS AMENDED TO THE CONSENT CALENDAR.
- 327 Chair Butler ORDER: THERE BEING NO OBJECTION, THE CHAIR SO ORDERS. MOTION PASSES 7-0-2. VOTING AYE: BOQUIST, GALIZIO, KOMP, RILEY, BERGER, HASS, BUTLER. EXCUSED: ESQUIVEL, OLSON.

CLOSES WORK SESSION FOR HOUSE BILL 2951

- 348 Chair Butler Adjourns meeting at 3:45 p.m.

Tape Log Submitted by:

Reviewed by:

Kristi Bowman, Committee Assistant

Kim Taylor James, Committee
Coordinator

Exhibit Summary:

- 1. HB 2995, Testimony, Kennedy-Wong, 1 pg., 04/27/05
- 2. HB 2995, Testimony, Baxter, 2 pp., 04/27/05
- 3. HB 2995, Testimony, Bennett, 1 pg., 04/27/05
- 4. HB 2995, Press Release, Sen. G. Smith, 2 pp., 04/21/05
- 5. HB 2995, Testimony, Christian, 7 pp., 04/27/05
- 6. HB 2995, HB 2995-1 Amendment, Leg. Counsel, 11 pp., 04/11/05
- 7. HB 2995, Testimony, Markee, 7 pp., 04/27/05
- 8. HB 2995, Handout: RAL Disclosures 2005, Markee, 10 pp., 04/27/05
- 9. HB 2995, Staff Measure Summary, Judiciary Committee, 1 pg., 04/05/05
- 10. HB 3378, Handout: Homeownership Rates, Anderson, 4 pp., 04/27/05
- 11. HB 3378, Testimony, Gail, 1 pg., 04/27/05
- 12. HB 2729, Staff Measure Summary, Malik, 1 pg., 04/27/05
- 13. HB 2729, Testimony, Tuchmann, 6 pp., 04/27/05
- 14. HB 2729, Testimony, Lorensen, 1 pg., 04/27/05
- 15. HB 2729, Handout: HB 2729 Leg. Summary, unknown, 2 pp., 04/27/05
- 16. HB 3453, Staff Measure Summary, Ayala, 1 pg., 04/20/05
- 17. HB 3453, Revenue Impact Statement, Ayala, 1 pg., 04/21/05
- 18. HB 3453, Fiscal Impact Statement, Leg. Fiscal Office, 04/20/05
- 19. HB 3454, Staff Measure Summary, Ayala, 1 pg., 04/20/05
- 20. HB 3454, Revenue Impact Statement, Ayala, 1 pg., 04/20/05
- 21. HB 3454, HB 3454-1 Amendment, Leg. Counsel, 1 pg., 04/11/05
- 22. HB 2950, HB 2950-2 Amendment, Leg. Counsel, 2 pp., 04/25/05
- 23. HB 2950, Handout: IRS Tax Code Sec. 129, Martin-Mahar, 3 pp., 04/27/05
- 24. HB 2950, Staff Measure Summary (HB 2950-2), Martin-Mahar, 1 pg., 04/26/05
- 25. HB 2950, Revenue Impact Statement (HB 2950-2), Martin-Mahar, 1 pg., 04/27/05
- 26. HB 2950, Amendment HB 2950-1, Leg. Counsel, 2 pp., 04/21/05
- 27. HB 2950, Staff Measure Summary (HB 2950-1), Martin-Mahar, 1 pg., 04/21/05
- 28. HB 2950, Revenue Impact Statement (HB 2950-1), Martin-Mahar, 1 pg., 04/21/05
- 29. HB 2950, Handout: Usage of Corp. Dependent Care Credit, Martin-Mahar, 1 pg., 04/21/05
- 30. HB 2951, Staff Measure Summary (HB 2951-1), Martin-Mahar, 1 pg., 04/21/05
- 31. HB 2951, Amendment HB 2951-1, Leg. Counsel, 1 pg., 04/18/05
- 32. HB 2951, Revenue Impact Statement (HB 2951-1), Martin-Mahar, 1 pg., 04/21/05

- 33. HB 2951, Handout: Usage of Corp. Dependent Care Credit, Martin-Mahar, 1 pg., 04/21/05