

**SENATE REVENUE COMMITTEE**  
**JANUARY 22, 2003 1:00 PM STATE CAPITOL BUILDING**

Members Present: Senator Ryan Deckert, Chair  
Senator Ted Ferrioli, Vice Chair  
Senator Tony Corcoran  
Senator Lenn Hannon  
Senator Charlie Ringo  
Senator Bruce Starr

Members Excused:

Staff Present: Paul Warner, Legislative Revenue Office  
Lizbeth Martin-Mahar, Legislative Revenue Office  
Tara Lantz, Committee Assistant

**TAPE 4, SIDE A**

004	Chair Deckert	Calls meeting to order at 1:01 pm.
006	Lizbeth Martin-Mahar	Gives overview of today's presentation. Exhibit 1, slide 1.
014	Martin-Mahar	Gives brief history of Oregon's income and property taxes. Exhibit 1, slide 2. Questions and answers interspersed.
129	Martin-Mahar	Compares general fund revenues in 1999-01 biennium to the 2001-03 biennium. Exhibit 1, slide 3. Questions and answers interspersed.
160	Martin-Mahar	Gives brief overview of Oregon's personal income tax structure. Exhibit 1, slides 4-5. Questions and answers interspersed.
279	Martin-Mahar	Discusses subtractions and deductions from personal income tax. Exhibit 1, slides 6-7. Questions and answers interspersed.
387	Martin-Mahar	Discusses number of standard versus itemized returns. Exhibit 1, slide 8.
411	Martin-Mahar	Discusses personal income tax rates. Exhibit 1, slides 9-10. Questions and answers interspersed.

**TAPE 5, SIDE A**

042	Martin-Mahar	Discusses personal income tax credits. Exhibit 1, slides 11-13. Questions and answers interspersed.
126	Martin-Mahar	Compares distribution of tax returns in 1990 to 2000. Exhibit 1, slide 14.

146	Martin-Mahar	Compares adjusted gross income in 1990 to 2000. Exhibit 1, slides 15-16.  Questions and answers interspersed.
205	Martin-Mahar	Discusses major components of adjusted gross income and compares distribution of components in 1990 to 2000. Exhibit 1, slides 17-19.  Questions and answers interspersed.
343	Martin-Mahar	Discusses distribution of average adjusted gross income by year and county. Exhibit 1, slides 20-21.  Questions and answers interspersed.
421	Martin-Mahar	Compares average tax by county in 1990 to 2000. Exhibit 1, slides 22-23. Questions and answers interspersed.

#### **TAPE 4, SIDE B**

114	Martin-Mahar	Discusses tax withheld, estimated payments, and refunds in 2000. Exhibit 1, slides 24-25.
158	Martin-Mahar	Discusses industry sectors and tax withholdings. Exhibit 1, slides 26-28.
207	Paul Warner	Adds to discussion of industry sectors.  Questions and answers interspersed.
296	Martin-Mahar	Discusses part year and nonresident taxpayers. Exhibit 1, slides 29-30.
356	Martin-Mahar	Discusses check-off donations. Exhibit 1, slide 33.  Questions and answers interspersed.
413	Martin-Mahar	Discusses surplus kicker. Exhibit 1, slides 34-36.

#### **TAPE 5, SIDE B**

039	Martin-Mahar	Discusses Measure 28. Exhibit 1, slide 37.
080	Martin-Mahar	Discusses Bush's proposed economic recovery plan and its effect on Oregon. Exhibit 1, slides 38-39.  Questions and answers interspersed.
233	Chair Deckert	Adjourns meeting at 2:40 pm.

Tape Log Submitted by,

Tara Lantz, Committee Assistant Reviewed by Kim Taylor James

#### **Exhibit Summary:**

1. Martin-Mahar, Oregon Income Taxes, 18pp.