

**SENATE REVENUE COMMITTEE**  
**FEBRUARY 10, 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

Witnesses Present: John Phillips, Department of Revenue  
Ronald A. Bersin, Oregon Board of Tax Practitioners

Staff Present: Paul Warner, Legislative Revenue Office  
Mazen Malik, Legislative Revenue Office  
Tara Lantz, Committee Assistant

**TAPE 24, SIDE A**

004 Chair Deckert Calls meeting to order at 1:07 pm.

OPENS PUBLIC HEARING ON SB 223

006 Mazen Malik Describes SB 223 which excludes councils of government and intergovernmental entities from local budget law requirements. Exhibit 1. States that there is no revenue or fiscal impact. Exhibits 2-3.

020 John Phillips Testifies in support of SB 223 because it clears up some confusion of local budget laws created from SB 933. Exhibit 4.

Clarifying questions and answers follow.

CLOSES PUBLIC HEARING ON SB 223

OPENS WORK SESSION ON SB 223

047 Sen. Ringo MOTION: MOVES SB 223 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.

054 Sen. Deckert ORDER: HEARING NO OBJECTION, THE MOTION PASSES 6-0-0.  
Sen. Ringo will carry the bill on the Senate Floor.  
Hearing no objection, places bill on consent calendar.

CLOSES WORK SESSION ON SB 223

OPENS PUBLIC HEARING ON SB 224

062 Malik Describes SB 224, which limits the time period that an omitted centrally assessed property will be added to the rolls to 5 years back. Exhibit 5. States that there is no revenue or fiscal impact. Exhibits 6-7.

079 Phillips Testifies in support of SB 224 because it equalizes treatment regardless of the entity assessing the property. Exhibit 8.

093 Sen. Hannon Asks why they have chosen 5 years when litigation can go beyond the 5 year

limit.

102 Phillips Responds that litigation can go on for years and that after litigation the years in question are adjudicated.

Discussion follows.

130 Sen. Hannon Asks about example regarding farmland.

144 Phillips Responds that he doesn't know the land use side of the law but that he believes they would not affect special assessment property.

Discussion follows.

175 Sen. Ringo Asks about whether they can go back farther than 5 years.

186 Phillips Responds negatively.

Discussion follows.

230 Sen. Ringo Asks what problem this bill is solving.

232 Phillips Explains the purpose of the bill.

Discussion follows.

CLOSES PUBLIC HEARING ON SB 224

OPENS WORK SESSION ON SB 224

294 Sen. Ferrioli MOTION: MOVES SB 224 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.

301 Sen. Deckert ORDER: HEARING NO OBJECTION, MOTION PASSES: 6-0-0.  
Sen. Ferrioli will carry the bill on the Senate Floor.

CLOSES WORK SESSION ON SB 224

OPENS PUBLIC HEARING ON SB 147

318 Paul Warner Describes SB 147 which permits the State Board of Tax Practitioners to establish single annual date for all preparers. Exhibit 9. Refers members to the Consumer and Business Services overview of the State Board of Practitioners. Exhibit 10. States that there is no revenue impact (Exhibit 11) and that the proposal is anticipated in the Governor's 2003-05 Budget (Exhibit 12).

367 Ronald Bersin Testifies in support of SB 147 because it allows the Board to continue to renew licenses in the most cost effective and efficient manner. Exhibit 13.

**TAPE 25, SIDE A**

006 Sen. Hannon Asks when the new renewal date would be.

008 Bersin Responds that the renewal dates would stay exactly the same.

014 Sen. Hannon Asks if the Board of Tax Practitioners had to borrow money last year and if SB 147 will affect their cash flow for the next year.

026 Bersin Responds negatively.

Discussion follows.

CLOSES PUBLIC HEARING ON SB 147

OPENS WORK SESSION ON SB 147

055 Sen. Starr MOTION: MOVES SB 147 TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION.

060 Sen. Deckert ORDER: HEARING NO OBJECTION, MOTION PASSES: 6-0-0.  
Sen. Deckert will carry the bill on the Senate Floor.

065 Sen. Deckert Adjourns meeting at 1:38 pm.

Tape Log Submitted by,

Tara Lantz, Committee Assistant Reviewed by Kim Taylor James

Exhibit Summary:

1. SB 223, Mazen Malik, Staff Measure Summary, 1p.
2. SB 223, Mazen Malik, Revenue Impact Statement, 1p.
3. SB 223, Mazen Malik, Fiscal Impact Statement, 1p.
4. SB 223, John Phillips, Written Testimony, 1p.
5. SB 224, Mazen Malik, Staff Measure Summary, 1p.
6. SB 224, Mazen Malik, Revenue Impact Statement, 1p.
7. SB 224, Mazen Malik, Fiscal Impact Statement, 1p.
8. SB 224, John Phillips, Written Testimony, 1p.
9. SB 147, Paul Warner, Staff Measure Summary, 1p.
10. SB 147, Paul Warner, Consumer and Business Services Overview of State Board of Tax Practitioners, 1p.
11. SB 147, Paul Warner, Revenue Impact Statement, 1p.
12. SB 147, Paul Warner, Fiscal Impact Statement, 1p.
13. SB 147, Ronald A. Bersin, Written Testimony, 2pp.