

WORK SESSION: HB 2792, HB 3244

PUBLIC HEARING & WORK SESSION:

HB 3157, HB 3450, HB 3497, HB 2942,

HB 2892-A, HB 2709-A, HB 3617

PUBLIC HEARING: HB 2754

TAPES 156-157 A/B; 158-159, A

HOUSE REVENUE COMMITTEE

APRIL 29, 1999 ã 8:00 A.M. - HEARING ROOM A - STATE CAPITOL BUILDING

Members Present: Rep. Ken Strobeck, Chair

Rep. Anitra Rasmussen, Vice Chair

Rep. Deborah Kafoury

Rep. Jeff Merkley

Rep. Diane Rosenbaum

Rep. Lane Shetterly

Rep. Jim Welsh

Rep. Max Williams

Rep. Bill Witt

Staff: Paul Warner, Legislative Revenue Officer

Lizbeth Martin-Mahar, Economist, Legislative Revenue Office

Steve Meyer, Economist, Legislative Revenue Office

Ed Waters, Economist, Legislative Revenue Office

Richard Yates, Economist, Legislative Revenue Office

Barbara Guardino, Committee Assistant

Witnesses: Rep. Betsy Close, District 36

Rep. Jason Atkinson, District 33

Annette Aman, Adoptive Parent
 Patricia Pfau, Adoptive Parent
 Emily Breeden, Adoptive Parent
 Rene Salstrom, Adoptive Parent, Salem
 June Hickerson, Adoptive Parent
 Rep. Jane Lokan, District 25
 Rep. Kurt Schrader, District 23
 Rep. Lynn Lundquist, District 59
 Eric MacKender, Oregon State University, Corvallis
 Jessica Harris, Legislative Assistant to Rep. Lundquist
 Barbara Hutchison, Oregon Liquor Control Commission
 Alex Lennox, Oregon Liquor Control Commission
 Chris Hanson, Oregon Liquor Control Commission
 Dexter Johnson, Legislative Counsel
 Susan Browning, Oregon Dept. of Revenue
 Rep. Chris Beck, District 12

TAPE 156, SIDE A

012 Chair Strobeck Called meeting to order at 8:00 a.m. Opened work session on HB 2792.

WORK SESSION ñ HB 2792

017 Rep. Close Spoke in support of the measure. HB 2792 ñ5 amendments (**EXHIBIT 1**). Senior Property Tax Rebate Act. Allows property tax rebate on senior citizens age 65 and older. Dept. of Revenue pays rebate to each senior who files a claim. Federal adjusted gross income and percentage of property tax to be rebated are to be determined. Requested income level of \$36,000. If seniors elect to defer property tax, rebate goes to county. Bill will also honor seniors. Will need to re-work revenue impact to reflect a 10%, 8% and 5% rebate. (Also see **EXHIBIT 26**).

045 Rep. Atkinson Spoke in support of the measure. This state does not hurt cities and counties. It provides relief for those who need it, while doing a good turn for senior citizens.

065 Lizbeth Martin-Mahar Summarized HB 2792 ñ5 amendments. See Revenue Impact (**EXHIBIT 2**). Allows a senior to file a claim with the Dept. of Revenue at the same time filing a personal income tax return. Applies to tax year 1999.

074 Chair Strobeck Questions concerning ñ4 amendments that provide for an income limit increase for the

Senior Deferral Program. House floor passed a bill to expand senior deferral to disabled individuals. Someone suggested making the income level for this bill the same as in the Senior Deferral Program. Likes the concept. This is the beginning of this program, future legislatures can adjust it for further relief. Suggested start out low, possibly with \$25,000 income level at 5%.

115 Chair Strobeck Staff will run revenue impact figures on \$25,000 and at \$36,000 level for comparison. Suspended work session on HB 2792. Opened work session on HB 3244.

WORK SESSION n HB 3244

133 Steve Meyer See Revenue Impact statement (**EXHIBIT 3**). Allows school districts to impose a local option property tax with voter approval. Limits use of local option property tax gap between Measures 5 and 50 to 5% of current year State School Fund grant.

Reviewed Local Option Property Tax Limits (**EXHIBIT 4**).

152 Rep. Shetterly Co-sponsored bill. Discussed pending n1 amendments, not yet available. Will reflect Employment Department's proposed amendments to expand the First Break tax credit program.

185 Chair Strobeck Staff will obtain copies of n1 amendments, and will provide a Revenue Impact statement. Closed work session HB 3244. Opened public hearing on HB 3157.

PUBLIC HEARING n HB 3157

204 Annette Aman Spoke in support of the measure. See written testimony (**EXHIBIT 6**) verbatim. Aman and husband are adopting their second child from Korea. Fees are totaling over \$11,000.

235 Patricia Pfau Spoke in support of the measure. See written testimony (**EXHIBIT 7**) paraphrased. Pfau and husband adopted a child from China. Cost \$15,000 to adopt her.

260 Emily Breeden Spoke in support of the measure. See written testimony (**EXHIBIT 8**) verbatim. Single adoptive parent. Has adopted a daughter from China, wants to adopt a second, but doesn't have the money.

282 Renee Salstrom Spoke in support of the measure. See written testimony (**EXHIBIT 9**) verbatim. Many potential parents do not have the financial means to adopt. This bill will enhance children's lives, maybe even save their lives.

326 June Hickerson Spoke in support of the measure. Adopted a child from China after 18 months of waiting and filling out many documents. Listed fees incurred during adoption process, for a total of more than \$15,000. Bill will help adopters, but most important, it will help children

like their daughter.

- 400 Ed Waters Discussed HB 3157-2 amendments. See Revenue Impact (**EXHIBIT 10**) and Proposed Amendments (**EXHIBIT 11**). Convert tax subtraction in original bill to an income tax credit. Tie definition of qualified adoption expenses to language in the Internal Revenue Code. Exclude from Oregon credit, expenses already reimbursed as a federal income tax credit. Maximum Oregon credit is \$5,000 and phases out according to income.
- 460 Rep. Witt Strongly supports the concept of this bill.
- 468 Vice Chair Rasmussen Would like to support this bill, but is concerned with revenue impact. Suggested limiting total maximum credit from \$5,000 to \$1,000 or \$1,500.

TAPE 157, SIDE A

- 032 Chair Strobeck Shared Vice Chair Rasmussen's concern.
- 044 Rep. Merkley Questions whether credit is a one-time credit or for each child adopted.
- 053 Waters Federal credit applies per adoption per child. State credit would do same.
- 070 Vice Chair Rasmussen Suggested a sunset for future legislatures to review.
- 075 Chair Strobeck Closed public hearing on HB 3157. Opened work session on HB 3157.

WORK SESSION n HB 3157

- 078 Vice Chair Rasmussen **MOTION TO SUSPEND THE RULES IN ORDER TO ADOPT CONCEPTUAL AMENDMENTS INTO HB 3157-2 AMENDMENTS. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.**
- 081 Vice Chair Rasmussen **MOTION TO AMEND HB 3137n2 AMENDMENTS ON LINE 15 TO CHANGE "\$5,000" TO "\$1,500".**
- 093 Rep. Witt Opposes conceptual amendment. This is a small credit for a good purpose.

103	Rep. Welsh	Concurred with Rep. Witt.
106	Rep. Shetterly	Would be comfortable with \$1,500 figure.
113	Chair Strobeck	Concurred with Rep. Shetterly. Later legislatures can increase the credit.
119	Rep. Witt	Suggested compromise of \$2,500 credit.
131	Waters	Would have to rerun the revenue impact figures. Questions and discussion on adoption expenses.
170	Rep. Rosenbaum	There is a proposal to expand the federal credit. Could support this bill because the legislature could take another look at it.
176	Rep. Shetterly	These are international adoptions. The cost to adopt a child in the U.S. is substantially less.
183	Chair Strobeck	ASKED FOR OBJECTIONS TO CONCEPTUAL AMENDMENTS. NOTING OBJECTIONS FROM REPS. WELSH AND WITT THE CHAIR SO ORDERED.
187	Vice Chair Rasmussen	MOVED n2 AMENDMENTS, AS CONCEPTUALLY AMENDED, INTO HB 3157. NOTING OBJECTIONS FROM REPS. WELSH AND WITT THE CHAIR SO ORDERED.
197	Vice Chair Rasmussen	MOVED SECOND CONCEPTUAL AMENDMENT TO ADD SUNSET DATE OF DECEMBER 31, 2005 INTO HB 3157.
233	Chair Strobeck	ASKED FOR ANY OBJECTIONS TO ADDING A SUNSET DATE OF DECEMBER 31, 2005 TO HB 3157. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.
237	Vice Chair Rasmussen	MOTION: MOVED HB 3157, AS AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.
241	Rep. Witt	Will support bill, but would prefer \$5,000 credit.

254

VOTE

ROLL CALL VOTE: MOTION PASSES 8-0-1

REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WITT, VICE CHAIR RASMUSSEN, CHAIR STROBECK

REPRESENTATIVES EXCUSED: WILLIAMS

REP. BACKLUND WILL CARRY THE BILL.

264

Chair Strobeck

Closed work session on HB 3157. Opened public hearing on HB 3450.

PUBLIC HEARING n HB 3450

285

Rep. Lokan

Provides tax credits for middle and lower income working families who choose to forego one parent's income in order for one parent to stay at home and raise the children. Families' adjusted gross income must be under \$35,000. Non-working parent must have been working for at least three years immediately prior to leaving work. Credit equals 15% of a non-working spouse's annual wage. This bill is geared toward decreasing juvenile delinquency and strengthening families.

See HB 3450-1 amendments (**EXHIBIT 14**).

351

Rep. Schrader

Has introduced a bill similar to Rep. Lokan's bill (HB 2671). Directed members' attention to Schrader-Lokan Credit for Stay-at-Home Parents (**EXHIBIT 15**). Credit for staying home would be the same as that given to parents with children in day care. Here is an opportunity to prove that Oregon values families.

406

Vice Chair Rasmussen

Concerned with language "voluntary decision" to leave the work force. What about people who are laid off?

415

Rep. Schrader

Term is not meant to be taken in any specific way.

420

Rep. Lokan

There will be no mandate as to the circumstances of leaving work.

433

Vice Chair Rasmussen

Objected to line 19, that non-working spouse and taxpayer must reside together. There are circumstances where one spouse has to move to work.

447

Rep. Schrader

Residency is for tax return purposes (married filing jointly).

450

More questions and discussion.

TAPE 156, SIDE B

020	Rep. Merkley	-1 amendments state that taxpayer must earn less than \$35,000. Does this mean non-working spouse or the spouse who continues to work? Follow-up questions.
025	Rep. Schrader	The working spouse.
053	Rep. Merkley	Would a spouse qualify who has not worked recently but has stayed home to raise the children?
055	Rep. Schrader	No.
085	Rep. Merkley	State encourages single parents on public assistance to work. Why does this bill address two-parent families who start out in a better position than single parents?
096	Rep. Schrader	Agreed single parents should receive help, but in another bill.
108	Rep. Witt	Doesn't this bill enable families to make "a right decision" to stay home? Tax rates have gone up so high that both parents must work. This bill will help give families the option to stay home.
119	Rep. Lokan	Yes, this bill will encourage stronger, stable families.
126	Vice Chair Rasmussen	Objected to inference that it is better for one parent to stay home. There is no "one right decision".
167	Chair Strobeck	Closed public hearing for HB 3450. Opened work session on HB 3450.

WORK SESSION n HB 3450

168	Chair Strobeck	Asked sense of the committee on this bill. Suggested amending credit down to 10%, effective 2001. This decreases revenue impact from \$7 million to \$6 million. Follow-up comments.
198	Rep. Witt	\$35,000 is a modest income for families. Objected to lowering the credit to 10%.
207	Rep. Kafoury	Supports concept of bill, but the 10% credit is too low. Would not support bill with this amendment.

222	Rep. Witt	Would support either 10% or 15% credit.
232	Vice Chair Rasmussen	Would rather see \$7 million go into expanding earned income tax credit. Not convinced this credit would make a difference in whether parents would stay home. Will oppose this bill.
249	Rep. Welsh	Would support 10% credit.
255	Chair Strobeck	Asked for a show of hands of possible "yes" votes if the committee were to vote on this bill. Acknowledging that the bill would not pass, closed work session on HB 3450. Opened public hearing on HB 2942.

PUBLIC HEARING n HB 2942

270	Rep. Lundquist	HB 2942 is directed to lowering Oregon's dependent on lottery money over time. Oregon is addicted to the Oregon Lottery. This concept was contained in the Rainy Day Fund bill in 1997, which did not pass. The state takes out 15% for Education Endowment Fund, 15% for Measure 66, Parks and Recreation, and payments for bonding debt. Under this bill, the remainder discretionary lottery money would be capped at \$350 million. That cap would be reduced by 5% each succeeding biennium. That 5% would go into the common school fund. Lottery Commission supports this measure.
375	Paul Warner	Explained language in proposed amendments (EXHIBIT 19).
421	Chair Strobeck	Closed public hearing HB 2942. Opened work session HB 2942.

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TAPE 157, SIDE B

WORK SESSION n HB 2942

012	Rep. Merkley	Will support bill.
022	Chair Strobeck	MOTION TO SUSPEND THE RULES IN ORDER TO ADOPT CONCEPTUAL AMENDMENTS INTO HB 2942-2 AMENDMENTS. HEARING NO OBJECTION, THE CHAIR SO ORDERED.
039	Rep. Lundquist	PROPOSED CONCEPTUAL AMENDMENTS: Page 1 of n2 amendments, line 12, delete "or". Line 14 after first comma, insert language from HB 2832 (c): "Amounts required by

any other pledges of, or liens on, net proceeds from the Oregon State Lottery."

Lines 14 and 15 replace "400" with "350".

- 054 Chair Strobeck **ASKED FOR ANY OBJECTIONS TO ADDING CONCEPTUAL AMENDMENTS TO HB 2942 ñ2 AMENDMENTS. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.**
- 055 Chair Strobeck **MOVED ñ2 AMENDMENTS, AS CONCEPTUALLY AMENDED, INTO HB 2942. ASKED FOR ANY OBJECTIONS. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.**
- 057 Vice Chair Rasmussen **MOTION: MOVED HB 2942 AS CONCEPTUALLY AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.**
- 060 **VOTE** **ROLL CALL VOTE: MOTION PASSES 9-0-0**
REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WILLIAMS, WITT, VICE CHAIR RASMUSSEN, CHAIR STROBECK
REP. LUNDQUIST WILL CARRY THE BILL.
- 068 Chair Strobeck Closed work session on HB 2942. Opened public hearing HB 3497.

PUBLIC HEARING ñ HB 3497

- 072 Jessica Harris Introduced Eric MacKender.
- 075 Eric MacKender Spoke in support of the measure. See written testimony **(EXHIBIT 22)**. Chemical engineering student at Oregon State University. Attending a college or university is expensive endeavor, particularly housing and living costs. Bill would qualify housing and living costs as educational expenses and therefore scholarship money used to pay these expenses would not be taxable.
- 102 Harris HB 3497 would add housing expenses to the list of nontaxable expenses paid with scholarships. Urged committee to support bill.
- 125 Chair Strobeck Closed public hearing on HB 3497. Opened work session on HB 3497.

WORK SESSION n HB 3497

126 Rep. Kafoury **MOTION: MOVED HB 3497 TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.**

128 Rep. Witt Will support bill.

136 Rep. Williams Will support bill.

148 **VOTE** **ROLL CALL VOTE: MOTION PASSES 8-0-1**
REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WILLIAMS, WITT, CHAIR STROBECK
REPRESENTATIVES EXCUSED: VICE CHAIR RASMUSSEN
REP. LUNDQUIST WILL CARRY THE BILL.

156 Chair Strobeck Closed work session on HB 3497. Opened public hearing on HB 2892.

PUBLIC HEARING n HB 2892

162 Barbara Hutchison This bill is a result of the 1997 session direction from the General Government Committee to convene a task force to examine license simplification and restructuring. Task force included law enforcement, grocery industry, beverage distributors. Oregon Liquor Control Commission has 36 licenses. Task force restructured and simplified retail licenses. Eliminated eight licenses, consolidated 14. Hope to simplify manufacturing licenses for 2001 session. This will simplify the process considerably.

198 Rep. Witt Asked for clarification on revenue impact, how dollars would be used.

202 Alex Lennox The state will receive \$536,000 in license fee revenue. That will be distributed 56% to general fund, 34% to cities, and 10% to counties.

214 Chair Strobeck Closed public hearing on HB 2892. Opened work session on HB 2892.

WORK SESSION n HB 2892

215 Vice Chair Rasmussen **MOTION: MOVED HB 2892-A TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.**

218 VOTE

ROLL CALL VOTE: MOTION PASSES 9-0-0

REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WILLIAMS, WITT, VICE CHAIR RASMUSSEN, CHAIR STROBECK

REP. WILSON WILL CARRY THE BILL.

229 Chair Strobeck

Closed work session on HB 2892. Reopened work session HB 2792.

WORK SESSION ñ HB 2792

246 Lizbeth Martin-Mahar

Explained chart **(EXHIBIT 25)** HB 2792-5: Elderly Population with Income Less Than \$36,000. Ran numbers on 10% of tax, 8%, 5%, and 3%. Difference between \$36,000 and \$30,000 is minimal.

283 Rep. Shetterly

Asked for explanation how this bill relates to Senior Deferral Program.

287 Martin-Mahar

Senior in the Deferral Program can get this rebate too. See Section 5.

303 Rep. Close

This credit might make it possible for people not to have to use the Senior Deferral. A senior in the Deferral Program would not get the check, the county would get it.

321 Rep. Shetterly

Would make sense to have seniors qualify for one program or the other, but not both.

341 Chair Strobeck

Agreed, there should be an "either-or" provision.

350 Dexter Johnson

Discussed relationship between ñ5 amendments and deferral program. If a senior is eligible for the deferral program, Dept. of Revenue pays property taxes and keeps an account. The amount of the account is the basis of the lien to which the property is subject. With the ñ5 amendments, seniors would not receive a rebate, but their account would be reduced. Seniors are not required to participate in either program.

Questions and discussion.

TAPE 158, SIDE A

029 Rep. Witt

Was it the drafters' intention to provide relief to all low-income seniors?

033	Rep. Close	Drafters did not consider the Senior Deferral Program. Was intent to give rebate to all lower and low-middle income seniors.
037	Rep. Atkinson	Intent is to help low-income seniors stay in their homes. Is not comfortable with Senior Deferral Program as public policy.
048	All	More questions and discussion on purpose of this program, its relationship to the Senior Deferral Program. People who don't like the deferral program can use this rebate instead.
095	Rep. Close	If seniors can avoid going into debt, that is good.
099	Chair Strobeck	Closed work session on HB 2792. Opened public hearing on HB 3617.

PUBLIC HEARING ñ HB 3617

137	Ed Waters	Allows taxpayers to donate kicker refunds or credits to the state school fund by checking a box on income tax returns. See Staff Measure Summary (EXHIBIT 27).
151	Rep. Shetterly	Asked how this would work in a joint return. Also, would the box be checked every other year? Follow-up questions.
165	Susan Browning	Dept. of Revenue raised these concerns. It is not clear in the bill. Election to contribute refund should be non-revocable. This is not clear in the bill. Also, contributions go to state school fund. Important that it stay that way. Would be too complex to send it to a particular school district.
199	Waters	Concerning biennial forecast, check-off would appear alternating years. Section 2 (2)(d) addresses this.
231	Chair Strobeck	Closed public hearing on HB 3617. Opened work session on HB 3617.

WORK SESSION ñ HB 3617

233	Rep. Williams	REQUESTED SUSPENSION OF RULES TO REQUEST A CONCEPTUAL AMENDMENT TO SECTION 2(2), TO INCLUDE LANGUAGE "THE ELECTION TO NOT CLAIM A REFUND UNDER THIS SUBSECTION MAY NOT BE REVOKED BY FILING AN AMENDED RETURN".
247	Chair Strobeck	ASKED FOR ANY OBJECTION TO SUSPENDING THE RULES TO AMEND

SECTION 2 (2). HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.

- 267 Chair Strobeck **REQUESTED A SECOND CONCEPTUAL AMENDMENT TO INCLUDE LANGUAGE THAT WOULD CLARIFY THAT THE CHECK-OFF BOX WILL APPEAR ON TAX RETURN FORMS ONLY ON YEARS WHERE THERE IS A KICKER CHECK. ASKED FOR ANY OBJECTIONS TO THE TWO CONCEPTUAL AMENDMENTS. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.**
- 273 Rep. Williams **MOTION: MOVED HB 3617, AS CONCEPTUALLY AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.**
- 284 **VOTE** **ROLL CALL VOTE: MOTION PASSES 8-0-1**
REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, WELSH, WILLIAMS, WITT, VICE CHAIR RASMUSSEN, CHAIR STROBECK
REPRESENTATIVES EXCUSED: SHETTERLY
REP. WILLIAMS WILL CARRY THE BILL.
- 294 Chair Strobeck Closed work session on HB 3617. Opened public hearing on HB 2709.

PUBLIC HEARING n HB 2709-A

- 299 Rep. Beck Spoke in support of the measure. Relates to conservation easements, a tool used by private landowners to protect their property for conservation purposes. They are deed restriction covenants placed on property by landowners, and are generally irrevocable. These easements are an under-utilized tool. Some landowners are wary of placing these restrictions on their property because they can't determine the impact on value. HB 2709 would enable landowners the opportunity to get an opinion of the property's restricted value prior to placement of the easements.
- 364 Lizbeth Martin-Mahar Reviewed Revenue Impact (**EXHIBIT 28**). Minimal impact in most counties, exact impact is uncertain.
- 394 Chair Strobeck Closed work session on HB 2709. Opened work session on HB 2709.

WORK SESSION n HB 2709

- 396 Vice Chair Rasmussen **REQUESTED SUSPENSION OF RULES TO MOVE A CONCEPTUAL AMENDMENT TO SUNSET HB 2709.**

399	Chair Strobeck	ASKED FOR ANY OBJECTIONS TO SUSPENDING THE RULES TO MOVE A CONCEPTUAL AMENDMENT TO SUNSET HB 2709. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.
401	Vice Chair Rasmussen	REQUESTED CONCEPTUAL AMENDMENT TO ADD A SUNSET DATE OF DECEMBER 31, 2005 ON LINE 2 OF HB 2709.
406	Rep. Witt	Does not see the point of the sunset because this isn't a tax credit. Questions and discussion.
422	Vice Chair Rasmussen	WITHDREW MOTION.
425	Rep. Welsh	Is not comfortable with government agencies benefiting from this bill.
438	Rep. Beck	The owner retains the title to the land, and conveys some the value of the land to a public agency.
464	Vice Chair Rasmussen	MOTION: MOVED HB 2709-A TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.
466	VOTE	ROLL CALL VOTE: MOTION PASSES 9-0-0 REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WILLIAMS, WITT, VICE CHAIR RASMUSSEN, CHAIR STROBECK REP. BECK WILL CARRY THE BILL.

TAPE 159, SIDE A

042	Chair Strobeck	Closed work session on HB 2709. Opened public hearing on HB 2754. Closed public hearing on HB 2754.
070	Chair Strobeck	Adjourned meeting at 10:25 a.m.

Barbara J. Guardino Kim T. James

Committee Assistant Revenue Office Manager

Exhibit Summary:

1. HB 2792, Close, Proposed Amendments to House bill 2792 (HB 2792-5), 6 pp.
2. HB 2792, Martin-Mahar, Revenue Impact of Proposed Legislation for HB 2792-5, 1 p.
3. HB 3244, Meyer, Revenue Impact of Proposed legislation, 1 p.
4. HB 3244, Meyer, Local Option Property Tax Limits, 6 pp.
5. HB 3244, Meyer, No Expenditure Fiscal Impact Assessment, 1 p.
6. HB 3157, Aman, Testimony on House Bill 3157 by Annette Aman, 1 p.
7. HB 3157, Pfau, Written testimony by Patty Pfau in support of HB 3157, 1 p.
8. HB 3157, Breeden, Written testimony by Emily Breeden, 1 p.
9. HB 3157, Salstrom, Testimony for HB 3157, 1 p.
10. HB 3157, Waters, Revenue Impact of Proposed Legislation for HB 3157-2, 1 p.
11. HB 3157, Waters, Proposed Amendments to House Bill 3157, 2 pp.
12. HB 3157, Staff, Society of Oregon faxed letter in support of HB 3157, 1 p.
13. HB 3157, Staff, Columbia Counseling Inc. faxed letter in support of HB 3157, 1 p.
14. HB 3450, Lokan, Proposed Amendments to House Bill 3450 (HB 3450-1), 1 p.
15. HB 3450, Schrader, Schrader-Lokan Credit for Stay-at-Home Parents, 1 p.
16. HB 3450, Waters, Credit for Stay-at-Home Parents: HB 2671 and HB 3450, 1 p.
17. HB 3450, Waters, Tax Credits for Non-working, Child-rearing Spouse, 1 p.
18. HB 2942, Lundquist, Proposed Amendments to House Bill 2942 (HB 2942-2), 2 pp.
19. HB 2942, Lundquist, Proposed Amendments to House Bill 2832, 1 p.
20. HB 2942, Warner, House Bill 2942, The Lottery & The Common School Fund, 1 p.
21. HB 2942, Warner, Revenue Impact of Proposed Legislation for HB 2942-2, 1 p.
22. HB 3497, MacKender, Written testimony of Eric MacKender, 2 pp.
23. HB 3497, Waters, Revenue Impact of Proposed Legislation, 1 p.
24. HB 2892, Yates, Staff measure Summary for HB 2892-A, 1 p.
25. HB 2792, Martin-Mahar, Chart for HB 2792-5: Elderly Population with Income Less Than \$36,000, 1 p.
26. HB 2792, Close, Testimony of Representative Betsy Close, 1 p.
27. HB 3617, Waters, Staff measure Summary, 1 p.
28. HB 2709, Martin-Mahar, Revenue Impact of Proposed Legislation for HB 2709-A, 1 p.
29. HB 3244, Shetterly, Proposed Amendments to House Bill 3244 (HB 3244-1), 6 pp.
30. HB 3157, Staff, PLAN Loving Adoptions Now, Inc., 2 pp.