

PUBLIC HEARING: HB 3588, HB 3371

WORK SESSION: HB 3440, HJR 56

PUBLIC HEARING & WORK SESSION:

HB 3345, HB 2495-A, HB 3610, HB 3611

TAPES 160-161 A/B, 162 A/B, 163, A

HOUSE REVENUE COMMITTEE

APRIL 30, 1999 @ 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

Ed Waters, Economist, Legislative Revenue Office

Richard Yates, Economist, Legislative Revenue Office

Barbara Guardino, Committee Assistant

Witnesses: Rep. Mike Lehman, District 47

Linda Ludwig, League of Oregon Cities

Mayor Jim Torrey, City of Eugene

Mayor Rob Drake, City of Beaverton

Jill Showalter, Oregon Partnership

Jim Francesconi, Commissioner, City of Portland

Vicky Thompson, City of Gresham

Randy Westrick, Woodburn Parks & Recreation

Lloyd Tull, Salem Chapter Boys & Girls Club

Kathy Turner, City of Portland

Vicki Martel, Whittaker Middle School, Portland

Samantha Osborne, Portland parent

Mike Harris, Multnomah County

Erin Esland, Portland parent

Ron Adams, Oregon Youth Conservation Corps

Rene, Moye, City of Corvallis

Don McIntyre, Gresham

David Rogoway, Portland

Thomas Whittaker, Portland

Steven Rowe, Portland

Jan Esler-Rowe, Portland

Doug Berry, Portland

James E. Paul, Portland

James A. Paul, Portland

John Paul, Portland

Judie Christensen, Grandmother

Michael Bailey, Oregon Disabilities Commission

Delores Raymond, Alzheimer's Association, Marion County

Barbara Nelson, Salem

Dr. Colin Sorhus, Philomath

Dale T. Crabtree, Eugene

Bill Thomas, Eugene

Lynn McNamara, League of Oregon Cities

Mayor Gordon Faber, City of Hillsboro

David Olson, City of Portland

Dave Fiskum, Electric Light Wave

Ginny Lang, U.S. West Communications

Mike Dewey, Oregon Cable Telecommunications Association

Rep. Jo Ann Bowman, District 19

Jeannie Berg-Rempel, Service Employees International Union

Katherine Pfeiffer, Oregon Action

TAPE 160, SIDE A

010 Chair Strobeck Called meeting to order at 8:05 a.m. Opened public hearing HB 3588.

PUBLIC HEARING n HB 3588

037 Linda Ludwig Spoke in support of the measure. Funding of after school and school break programs. Gave brief overview of contents of notebook that contains background, data, and letters of support for HB 3588. These include:

EXHIBIT 4: Cover letter from Joanne Verger, President, league of Oregon cities

EXHIBIT 5: Background information (Torrey)

EXHIBIT 6: 1998 Oregon Student Survey, Relationship between Smoking and Participation in Youth Programs (Drake, Showalter)

EXHIBIT 7: Onset of Youth Tobacco Use

EXHIBIT 8: Distribution of Cigarette Tax Revenue for Youth

EXHIBIT 9: Packet of letters of support beginning with City of Cannon Beach

053 Jim Torrey Spoke in support of the measure. **(EXHIBIT 5)** League of Oregon Cities has worked for the past two years with cities and counties to find ways to deal with "at-risk" children. Believes all children are potentially at risk. Governor's office, county commissioners, and city councils all agree something needs to be done for these youth. The issue is, "how do we pay for it?" Problem is, what to do with children who go home to empty homes. Increase in juvenile crime is due to cities not being able to provide adequate services to these children.

Also see letter from Jim Torrey **(EXHIBIT 10)**

109 Rep. Lehman Spoke in support of the measure. Reviewed what HB 3588 does. Raises \$15 million to distribute to cities by enacting an additional 6-cent per pack cigarette tax. Revenues would be designated to cities on a per-youth population basis. Bill would establish youth advisory committee to determine how to spend money. Revenues would be dedicated to new or existing programs and can't be used as back-fill dollars. This bill is a result of interim work due to the May 1998 shooting at Thurston High School. Coos Bay-North Bend has begun constructing a Boys and Girls Club, but can't afford to pay for staffing,

etc. This bill would help fill the gap.

- 151 Rep. Witt Asked for logic behind cigarette taxes to fund after school programs.
- 153 Rep. Lehman Politically easiest tax to add on; also, strong connection between smoking, substance abuse, and crime.
- 166 Rob Drake Spoke in support of the measure. Served on interim task force. Gave brief background of Beaverton's PAL (Police Activities League) program. The cost of not providing a program such as this is far greater than incarceration far exceeds the cost of this program.
- 202 Jill Showalter Spoke in support of the measure. **(EXHIBIT 6)** As a result of a 1997 survey in Beaverton middle schools, policy changes have occurred in the school district. The survey contained items that addressed "key outcome indicators" including use of tobacco by Beaverton Middle School students. Findings included correlation of participating in extracurricular activities. Students involved in after-school activities were less likely to become involved in risky behaviors. This was particularly so with tobacco and marijuana use.
- 292 Drake Continued review of **EXHIBIT 6** charts: Relationship between smoking and youth crime. Relationship between smoking and violence, carrying handguns, gang involvement. Relationship between smoking and alcohol/drug abuse.
- 333 Rep. Witt Asked relevance of charts to this bill
- 338 Mayor Relevance is that youth who don't use their time well smoke. They don't have anti-smoking role models. Children with no supervision in afternoons are engaging in negative behavior. Strong linkage of cigarettes as gateway to other negative behaviors.
- 362 Jim Francesconi Spoke in support of the measure. See written testimony **(EXHIBIT 11)**. Cities have programs for early childhood and for high-risk children, but no programs for children of working people. It is those children who can cause havoc in communities. American culture teaches children that they don't have any responsibility for anything but themselves. These after-school programs give children positive contact with adult volunteers to help them improve academically while reducing crime.

TAPE 161, SIDE A

- 037 Vicki Thompson Spoke in support of the measure. **(EXHIBIT 13)** verbatim. April 27 youth summit was held in Gresham. Consensus, area needs youth center. Submitted newspaper articles. Urged committee to approve this bill.

066	Rep. Witt	If cigarette taxes cause consumption to decline, what would be an alternative way to fund these centers?
072	Thompson	Ongoing fundraising events and grant funds. This program will be a community event.
078	Francesconi	Money comes from city general funds, partnerships with county, private sector, church community, and medical community. Asking state to become a partner in this project.
099	Rep. Merkley	How will these programs target youths who are not involved in activities?
104	Francesconi	School counselors and teachers identify them, contact parents. Then peer pressure. Currently, there are a lot of isolated programs, but not to scale with what is needed.
128	Thompson	In youth summit, children kept saying, "we need a place of our own."
135	Chair Strobeck	Wondered if this could send children a mixed message: "If you smoke enough you'll get a basketball court."
146	Francesconi	The message communities are telling children is that there is nothing for them except prison.
155	All	Questions and discussion concerning who should pay for this, why it is needed, economic issues, break-down of families, responsibility, etc.
348	Randy Westrick	<p>Spoke in support of the measure. City of Woodburn provides after school activities for as many children as it can. Community supports it, but it needs to be expanded. In answer to questions on alternative funding if increased cigarette taxes cause smoking revenues to decrease: "We will find a way to fund it." Program is currently funded through partnerships.</p> <p>The city provides this program because it builds the community and gives families choices. These programs aren't necessarily for children on drugs, they are an alternative to the bad things that could happen to them. When children make bad choices, they usually make them when they are not with a parent and not in school. It costs \$30,000 per year to incarcerate one child; a drop-in program costs \$2,500 total. These programs pay for themselves. This bill would triple the number of programs in Woodburn community.</p>

TAPE 160, SIDE B

050	Lloyd Tull	Spoke in support of the measure. Raises funds for Salem Chapter Boys & Girls Clubs.
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Program provides three neighborhood youth centers, two outreach sites for gang prevention, serving 11,00 children per day. Tull would leverage state money into additional private money. These programs provide a moral compass for children. Summarized, it is time to stop focusing on the symptoms, and to become proactive.

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| 084 | Mike Harris | Spoke in support of the measure. Since 1993, the number of children at Lane Middle School has increased by 150 children. The school also lost five teachers. School went to staggered schedules to resolve this. It took a collective effort in the community to make it work. Asked parents and children to share information about Lane Middle School. |
| 109 | Kathy Turner | Spoke in support of the measure. Asked for bipartisan support for after school efforts. Introduced parents who participated in parent involvement strategy. |
| 122 | Vicki Martel | Spoke in support of the measure. Involved in Homework Club at Whittaker Middle School in Portland. Represents working parents, mostly migrant workers. Stressed importance of after school programs. |
| 135 | Samantha Osborne | Spoke in support of the measure. Mother of four children. Family went through FAST (Families and Schools Together), a program to improve communications with families. It improved relationship with her daughter. |
| 154 | Erin Esland | Spoke in support of the measure. Mother of two Lane Middle School students. One daughter has learning disabilities. After-school program has helped her to shine in dance and drama. She is a stay-at-home parent, but can't give her children everything they need. |
| 192 | Rene Moye | Spoke in support of the measure. See written testimony (EXHIBIT 14) verbatim. Benton County agencies collaborated in creation of a program called STARS (Super Time for Art, Academics, Recreations and Sports). See STARS (EXHIBIT 15) . |
| 250 | Chair Strobeck | Closed public hearing on HB 3588. Opened public hearing on HB 3371. |

PUBLIC HEARING ñ HB 3371

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| 255 | Richard Yates | Reviewed HB 3371. Bill changes one portion of the Other Tobacco Products Tax (cigars, pipe, chewing, snuff). Modifies the tax on cigars from 65% of wholesale price to 25 cents per cigar. See charts, Proposed 25 cent per Cigar Tax: HB 3371 (EXHIBIT 18) and Issue: Is the Other Tobacco Products Tax Comparable to the Cigarette Tax (EXHIBIT 19) . |
| 338 | Don McIntyre | Spoke in support of the measure. Cigar smoker and self-proclaimed tax evader. Cigar taxes are too high in Oregon. Unintended consequences of this tax creates a lose-lose situation. Prices are more than double in Oregon due to this tax. Spends \$1,000 per year on cigars ñ all out of state. This is a monstrous issue for Oregonians trying to make a living selling cigars. Oregon is losing revenue, and the tax is costing people their livelihood. |

445 David Rogoway Spoke in support of the measure. Cigar smoker. This is a smoke screen tax. Cigarettes are an addiction; cigars are a passion. Cigar industry is in decline. Main street family-owned businesses. This tax results in dollars going out of state and employees being laid off. Rogoway buys his cigars out of state.

TAPE 161, SIDE B

0048 Tom Whittaker Spoke in support of the measure. Portland cigar store owner. Cigar owners are responsible for paying cigar tax whether they sell the cigars or not. Costs of inventories are staggering with this tax. Small merchants can't survive. Decreasing this tax could eliminate the illegal importation of cigars into Oregon. Box sales in Oregon are down 90% from before this tax was established.

110 Whittaker Discussed loss of sales to mail-order houses in dollar amounts. The primary targets of these mail-order houses is high tax states like Oregon. Mail order and internet companies sell in Oregon tax-free. Cigarettes are taxed at a set rate regardless of cost. Cigars are taxed according to cost. Taxing cigars by the stick is fair and will bring more dollars into Oregon.

199 Steve Rowe Spoke in support of the measure. Cigar store owner since 1992. Before tax in 1996, Rowe's cigar store employed 11 people. Now there are seven. There is a fairness issue to cigar smoker and to small business owner.

239 Jan Esler-Rowe Spoke in support of the measure. See Cigar Sites on the Internet (**EXHIBIT 20**). Has two stores, may have to close one. Can't continue in business with this tax burden.

249 Doug Berry Spoke in support of the measure. Works in cigar shop. Works with lots of attorneys, few of them buy cigars in-state. He even buys cigars from out of state. People will buy a cigar to try from him, then order a box from North Carolina. Trend is expected to continue. It's not just businesses losing money, it's the state. The purpose of this tax was to raise money for the Oregon Health Plan. Number of cigar smokers in Oregon hasn't gone down, but revenue has.

345 James A. Paul Spoke in support of the measure. Cigar store owner. Is in the process of downsizing. Has cut work force 25-30% in last two years. Consumption is not decreasing. People will buy a single cigar to test it then purchase it on the Internet.

370 Rep. Witt Is cigar consumption still increasing nationally?

373 Paul At one time demand was greater than supply. Then that balanced out and Oregon's cigar sales began to decline. Consumption continues to escalate nationwide.

390 Chair Strobeck Closed public hearing on HB 3371. Opened public hearing on HB 2495.

PUBLIC HEARING n HB 2495-A

4434 Chair Strobeck HB 2495-A allows an income tax credit of \$1,500 for certain kinds of un-reimbursed assistance to disabled people living in a home.

439 Judie Christensen Spoke in support of the measure. See written testimony (**EXHIBIT 24**) verbatim. Granddaughter Percilla is disabled. She has legal custody of Percilla.

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030 Christensen Continued verbatim testimony on care of disabled granddaughter.

077 Michael Bailey Spoke in support of the measure. See written testimony (**EXHIBIT 25**). State provides foster care and crisis diversion to families of disabled individuals after they fall apart. Children with disabilities are required by law to receive an "appropriate public education". That means children are gone part of the day. But when those children reach age 21, there are no more entitlements. Parents have to care for them 24 hours a day. They quit their jobs, lose their homes, etc.

146 Delores Raymond Spoke in support of the measure. See written testimony (**EXHIBIT 26**) paraphrased. Facilitates family caregivers of Alzheimer's patients. They suffer a great deal of stress and burnout, as well as financial stress.

255 Barbara Nelson Spoke in support of the measure. Caregiver of Alzheimer's patient. Founder of Alzheimer's chapter in Salem. 80% of caregivers for persons with dementia are cared for at home. Many times, this is 24 hours a day. They save millions in tax dollars. Asked for help for expenses of caring for their loved ones.

286 Chair Strobeck Bill needs amendment, so committee will not go into work session.

290 Rep. Witt Expressed strong support for this bill.

280 Chair Strobeck Closed public hearing on HB 2495. Opened work session on HJR 56.

WORK SESSION n HJR 56

330370	Paul Warner	HJR 56 ñ1 amendments replace how the system would be introduced and how it would operate. Concept is to abolish current state revenue system and replace it with gross receipts or transaction tax system. Has fiscal impact (EXHIBIT 31). Also see Staff measure Summary (EXHIBIT 32).
398	Chair Strobeck	MOVED ñ1 AMENDMENTS TO HJR 56 BE ADOPTED.
422	Rep. Shetterly	Doesn't understand broader consequence of this resolution, and is not comfortable moving this bill.
458	Chair Strobeck	Intent is to refer to Ways and Means with no recommendation.
473	Vice Chair Rasmussen	Will not support a motion to send to Ways and Means.
480	Rep. Witt	Will support moving bill to Ways and Means. There is a growing recognition that Oregon's tax system is flawed.

TAPE 163, SIDE A

037	Chair Strobeck	ASKED FOR ANY OBJECTIONS FOR MOVING ñ1 AMENDMENTS INTO HJR 56. HEARING NO OBJECTIONS, THE CHAIR SO ORDERED.
040	Chair Strobeck	MOTION: MOVED HJR 56, AS AMENDED, TO THE WAYS AND MEANS COMMITTEE WITHOUT RECOMMENDATION.
042	Rep. Merkley	Requested committee to bring this measure back to allow time to become familiar with it.
062	Chair Strobeck	Asked members, who would vote on this measure if a vote were taken. Four members. Committee will revisit this bill.
068	Bill Thomas	Spoke in support of the measure. Has fought for property tax relief for 40 years. A few years ago Oregon passed a law so nobody would pay more than 9% income tax. Many disabled people are paying as much as 35% of their income in property taxes. People are being forced out of their homes because of property taxes. Asked committee to consider eliminating property taxes.
093	Chair Strobeck	Closed work session HJR 56. Opened public hearing on HB 3345.

PUBLIC HEARING n HB 3345

- 102 Lynn McNamara Spoke in opposition to HB 3345 and the n1 amendments. **(EXHIBIT 34)**. Bill prohibits municipalities from imposing new privilege taxes, charges or fees against utilities for two years. League of Oregon realizes the utility industry is changing. Would not oppose a study, but this bill places a moratorium on revenues for public rights-of-way.
- 124 Gordon Faber Spoke in opposition to the measure. See written testimony **(EXHIBIT 35)** verbatim. Directed comments to n1 amendments. Urged committee to vote against legislation.
- 170 David Olson Concurred with testimonies of McNamara and Faber. On behalf of City of Portland, is willing to answer questions. Cities are very limited in alternative venues for funds.
- 199 Dave Fiskum Spoke in support of the n1 amendments. Represents telecommunications industry. Policies on franchises taxes, fees, and assessments on users of municipal rights-of-way are an important issue for telecommunications companies. Competition is growing, uncertainty of fees is an important issue. Requested task force to study this issue.
- 248 Ginny Lang Spoke in support of the measure. See written testimony **(EXHIBIT 36)** verbatim. Task force was developed out of a perceived need for a "time-out" in the conflict that has developed between the cities and the users of the right-of-way.
- Questions and discussion.
- 347 Mike Dewey Spoke in support of the measure. This bill provides a time-out, Proponents will work with opponents to draft language that does not imply a predetermined outcome to the proposed study. Cities are enacting revenue-raising ordinances in regard to telecommunications. Industry has to say "enough is enough".
- 424 Chair Strobeck Closed public hearing on HB 3345. Opened public hearing on HB 3610 and 3611.

PUBLIC HEARING n HB 3610, HB 3611

TAPE 162, SIDE B

- 005 Rep. Jo Ann Bowman Spoke in support of the measures. HB 3610 seeks to eliminate many outdated, outmoded tax credits. Revenue has already voted out some of these credits. This bill addresses the credits that the committee did not address, including Pollution Control Tax Credit.
- HB 3611 revises current tax structure by reducing personal income tax rate and increasing corporate and excise tax rates. Goal is to do an equalization formula so small businesses and individuals pay the same level of taxes.
- Directed membersí attention to newspaper article: The budgetís big spender? Tax breaks **(EXHIBIT 41)**.

046	Jeannie Berg-Rempel	Spoke in support of the measures on behalf of Service Employees International Union (SEUI). Changes in tax structure over last several years have resulted in individuals bearing more and more of the tax burden, while businesses have borne less of the tax burden. HB 3611 reduces the rate for individual taxpayers and 85% of Oregon businesses, which pay taxes at the 9% rate. Larger corporations pay 6%. This bill would equalize the rate. Studies of Oregon's tax system demonstrate that Oregon's business tax share is low compared to other states – ranks 43 rd out of 51. Household tax share ranks fifth. Result is less spent on public services than most states. Households begin to feel squeezed. Schools get less and less money.
102	Berg-Rempel	Commented on HB 3610: Pleasure Boat Exemption costs Oregon taxpayers \$40 million. This could be diverted to schools or prisons.
119	Chair Strobeck	Has spoken to Rep. Bowman about this credit and a number of others. Discussion and questions.
155	Rep. Bowman	Discussed property tax exemption for second homes. Urged committee to consider eliminating this credit. This is not specific to federal lands.
173	Katherine Pfeiffer	Spoke in support of the measure. See written testimony (EXHIBIT 42) verbatim. One reason Oregonians are not achieving economic security is the lop-sided tax structure. They are frustrated by the cut backs in services. Equalization of tax system would level the playing field
212	Rep. Bowman	Summarized, please give HB 3611 serious consideration. This bill would share the tax burden equally.
233	Chair Strobeck	Closed public hearing on HB 3610 and HB 3611. Opened work session on HB 3440.

WORK SESSION – HB 3440

234	Vice Chair Rasmussen	MOTION: MOVED HB 3440 TO WAYS AND MEANS COMMITTEE WITHOUT RECOMMENDATION.
241	Vice Chair Rasmussen	HB 3440 deals with issues in PERS pension system and the burden on cities and counties. Moving this bill forward keeps alive an option as to coming to a resolution.
254	Rep. Witt	Not familiar enough with bill to move it; there has not been a public hearing. Objected to moving bill.

258 Chair Strobeck **NOTING REP. WITT'S OBJECTION, CHAIR ORDERED MOVING HB 3440 TO
WAYS AND MEANS COMMITTEE WITHOUT RECOMMENDATION.**

260 Chair Strobeck Closed work session on HB 3440. Adjourned meeting at 11:10 a.m.

Submitted by, Reviewed by,

Barbara J. Guardino Kim T. James

Committee Assistant Revenue Office Manager

Exhibit Summary:

1. HB 3588, Yates, Revenue Impact of Proposed Legislation, 1 p.
2. HB 3588, Yates, Staff Measure Summary, 1 p.
3. HB 3588, Yates, Proposed Amendments to House Bill 3588 (HB 3588-1), 2 pp.
4. HB 3588, Ludwig, Cover letter from Joanne Verger, President, League of Oregon Cities, 1 p.
5. HB 3588, Torrey, RE: House Bill 3588 (What does HB 3588 do?), 3 pp.
6. HB 3588, Drake/Showalter, 1998 Oregon Student Survey, Relationship between Smoking and Participation in Youth Programs, 5 pp.
7. HB 3588, Showalter, Onset of Youth Tobacco Use, 3 pp.
8. HB 3588, Ludwig, Distribution of Cigarette Tax Revenue for Youth/House Bill 3588, 14 pp.
9. HB 3588, Ludwig, City of Cannon Beach, packet of support letters, 18 pp.
10. HB 3588, Torrey, Letter from Mayor James D. Torrey, 1 p.
11. HB 3588, Francesconi, City of Portland Oregon, Office of Public Utilities, testimony of Jim Francesconi, 2 pp.
12. HB 3588, Francesconi, Schools Uniting Neighborhoods, 10 pp.
13. HB 3588, Thompson, City of Gresham, testimony of Vicki Thompson, 7 pp.
14. HB 3588, Moyer, Testimony concerning HB 3588. 2 pp.
15. HB 3588, Moyer, STARS Executive Summary Business Plan, 5 pp.
16. HB 3588, Adams, Oregon Youth, testimony of Ron Adams, 1 p.
17. HB 3588, Bergstein, Testimony of Betsy W. Bergstein Before the House Revenue Committee In Support of HB 3588, 1 p.
18. HB 3371, Yates, Proposed 25 Cent Per Cigar Tax: HB 3371, 1 p.
19. HB 3371, Yates, Issue: Is the Other Tobacco Products Tax Comparable to the Cigarette Tax, 1 p.
20. HB 3371, Ester-Rowe, HB 3371, Cigar Sites on the Internet, 3 pp.
21. HB 3371, Hodgert, Testimony concerning HB 3371, Prepared by: David Robert Hodgert, 3 pp.
22. HB 2495, Waters, Revenue Impact of Proposed Legislation for HB 2495-A2, 1 p.
23. HB 2495, Waters, Proposed Amendments to A-Engrossed House Bill 2495, 1 p.
24. HB 2495, Christensen, Testimony by Judie Christensen, 2 pp.
25. HB 2495, Bailey, Michael T. Bailey, 2814 NE Hancock St., Portland, Or. 97212, 2 pp.
26. HB 2495, Raymond, Testimony on HB 2495, Delores Raymond, 4665 SW Southview Ter, Aloha, OR 97007, 3 pp.
27. HB 2495, Talbott, Nancy A. Talbott, 261 Senate St. N.W., Salem, OR. 97304, 2 pp.
28. HB 2495, Madden, Testimony of Sally Madden, 3 pp.
29. HJR 56, Sorhus, joint statement of Dale Crabtree and Dr. Colin Sorhus, 14 pp.
30. HJR 56, Sorhus, Proposed Amendments to House Joint Resolution 56, 10 pp.
31. HJR 56, Warner, Fiscal Analysis of Proposed Legislation, 1 p.
32. HJR 56, Warner, Staff Measure Summary, 1 p.
33. HB 3345, Martin-Mahar, Revenue Impact of Proposed Legislation for HB 3345-1, 1 p.

34. HB 3345, McNamara, Proposed Amendments to House Bill 3345 (HB 3345-1), 3 pp.
35. HB 3345, Faber, Testimony by Gordon Faber, mayor of Hillsboro, 2 pp.
36. HB 3345, Lang, Testimony HB 3345 April 30, 1999, 4 pp.
37. HB 3345, Sample, letter from City of Salem, Oregon City Council, 2 pp.
38. HB 3610, Waters, Revenue Impact of Proposed Legislation, 1 p.
39. HB 3611, Waters, Revenue Impact of Proposed Legislation. 1 p.
40. HB 3611, Waters, Legislative Fiscal Office, Fiscal Impact Assessment, 1 p.
41. HB 3611, Bowman, The Budget's Big Spender? Tax Breaks, 1 p.
42. HB 3611, Pfeiffer, Katherine Pfeiffer, Oregon Action, Money in Politics Organizer, 2 pp.