

**PUBLIC HEARING: HB 2765, HB 3560**

**PUBLIC HEARING AND WORK SESSION: SB 530; HB 3002**

**WORK SESSION: HB 3244, 3588**

**TAPES 176 - 177 A/B**

**178 - 179 A**

## **HOUSE REVENUE COMMITTEE**

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**MAY 10, 1999 - 8:15 A.M. - HEARING ROOM A - STATE CAPITOL BUILDING**

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Members Present: Rep. Ken Strobeck, Chair

Rep. Anitra Rasmussen, Vice Chair

Rep. Lane Shetterly

Members Absent: Rep. Deborah Kafoury

Rep. Jeff Merkley

Rep. Diane Rosenbaum

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

Joan Green, Committee Assistant

Witnesses: Senator Eugene Timms, Senate District 30

Alan Yordy, PeaceHealth, Oregon Region

Karen Whitaker, Office of Rural Health

Ed Patterson, Oregon Association of Hospital and Health Systems

Sandy Reese, Lower Umpqua Hospital and South Coast Medical Alliance

Janet Patin, LMD, Dunes Family Health Care

Scott Gallant, Oregon Medical Association

Brian DeLashmutt, Oregon Nursing Association

Jane Myers, Oregon Dental Association

Representative Mark Simmons, House District 58

Representative Tom Butler, House District 60

Representative Ryan Deckert, House District 8

Jim Manary, Department of Revenue

Mark Noakes, Assessors' Association

Cynthia Thompson, Children's Trust Fund

Claire Puchy, Oregon Department of Fish and Wildlife

Stephen Kafoury, American Fisheries Society and the Wildlife Society

Rick Gaupo, Salem Area Habitat for Humanity

Susan Browning, Department of Revenue

Lynn McNamara, League of Oregon Cities

Dexter Johnson, Legislative Counsel

**TAPE 176, SIDE A**

005      Chair Strobeck      Called meeting to order at 8:40 a.m.

PUBLIC HEARING ON SB 530

014      Sen. Eugene Timms      Spoke in support of the measure.

043	Alan Yordy	Presented testimony in support of measure. (Exhibit 1)
098	Karen Whitaker	Presented testimony in support of measure. (Exhibit 2)
130	Whitaker	Continued with testimony in support, (Page 7, Exhibit 2).
190	Rep. Mark Simmons	Spoke in support of the measure.
218	Rep. Tom Butler	Spoke in support of the measure.
275	Vice Chair Rasmussen	The (-A5 and -A6) amendments would clarify how much of a physician's practice is in a rural community vs. a metropolitan area. Do your districts have full-time medical practitioners or split practices? (Exhibits 11 and 12)
282	Rep. Butler	"As a tax accountant, the Idaho physicians that practice in eastern Oregon never apply for the credit. These physicians pay the Idaho tax and the credit would not help."
320	Rep. Simmons	Spoke to physicians in his particular area being local residents that may travel to maintain a practice in LaGrande and Enterprise. Some travel as far as Baker City for emergency room work. The earning potential is much less in northeast Oregon than in other areas of the State.
335	Rep. Witt	Do you have information that compares physicians' salaries in rural Oregon to the Portland metropolitan area?
340	Whitaker	No, has a sense based on recruitment, but no hard statistics.
360	Rep. Witt	Are there any statistics showing the cost of living difference between rural and urban Oregon?
365	Whitaker	No, I know the costs are higher for hospitals in a rural area.
374	Rep. Witt	My interest is more for the cost of living for individuals (physicians) in rural Oregon.

385	Scott Gallant	Spoke in support of the measure.
406	Brian DeLashmutt	Spoke in support of the measure. Spoke to nurse practitioners that split urban and rural, often as nurse educators. In response to the (-A5) amendment any movement away from a 100% would take nurse educators out of the equation, (Exhibit 11).
449	Vice Chair Rasmussen	Spoke to the concern behind the (-A5) amendment; is there a sense of a percentage that works or doesn't work, (Exhibit 11)?
466	DeLashmutt	There are only five nurse practitioners, a shift from 60% to 75% would kick out one or two people, as opposed to 100% and kicking out all five.

**TAPE 177, SIDE A**

035	Gallant	The (-A5) amendment focuses on small number of individuals and is addressing perhaps 1% or less of practitioners that can provide expertise that might not otherwise be available in rural areas.
052	DeLashmutt	Referenced Whitaker's testimony and the average amount of tax credit by type of provider, (Page 5, Exhibit 2).
063	Ed Patterson	Spoke in support of the measure.
090	Sandy Reese	Presented testimony in support of measure. (Exhibit 3)
134	Janet Patin	Presented testimony in support of measure. (Exhibit 4)
193	Rep. Welsh	Has the decline in the economic base and influx of retirement population affected the area you serve?
201	Reese	Spoke to housing market, school enrollment, and impact on medical care based on economic conditions.

214	Patin	Spoke to a third of practice being to an elder population.
227	Rep. Witt	Is there a shortage of medical practitioners in Oregon?
230	Patterson	There has been a shortage of medical practitioners in Oregon; but it is more a geographical phenomenon, as opposed to a statewide average on a per capita basis.
238	Rep. Witt	Is there concern that this credit might suppress wages?
243	Patin	Spoke to overhead cost of a practice and the percentage of assigned patients served; which does not even meet overhead costs. No, the tax credit is a gesture of appreciation to medical practitioners working where they are needed.
277	Jane Myers	Presented testimony in support of measure. (Exhibit 5)
305	Rep. Shetterly	How would the (-A5) amendment affect dentists who participate in the program, (Exhibit 11)?
309	Myers	Dentists have different qualifications for the tax credit; the (-A5) amendment might stop a dentist in a city that didn't qualify from opening a remote practice in a city that would qualify.
359	Whitaker	Two dentists currently have a split of urban and rural practice that qualifies for the tax credit.
376	Rep. Kafoury	What is the criteria for rural practice for doctors?
378	Whitaker	At least 60% or more of a practitioner's time must be spent in a qualifying rural area and actually seeing patients.
452	Staff	Distributed written testimony submitted by Mr. Ken Hoffman (Exhibit 10), the (-A4) amendment (Exhibit 14), the (-A6) amendment (Exhibit 12) and staff measure summary and revenue impact statement, (Exhibit 13).

PUBLIC HEARING ON HB 3560

033	Rep. Merkley	Reviewed HB 3560, which is the charitable check-off bill rewritten by the (-2) amendment. (Exhibit 15)
080	Rep. Ryan Deckert	Spoke in support of the measure. (Exhibit 6)
098	Cynthia Thompson	Spoke in opposition to the (-2) amendment, which will replace HB 3560, (Exhibit 15).
155	Claire Puchy	Spoke to concerns with the measure and that additional check-off could reduce revenue for Fish and Wildlife. (Exhibit 7)
208	Rep. Merkley	Fish and Wildlife can receive \$9 federal for each check-off dollar, in some cases?
212	Puchy	Sometimes yes; it is not automatic, but some federal grant programs allow leverage of \$9 federal dollars for each state dollar.
215	Rep. Merkley	With that kind of return, as a State Agency, why depend on check-off dollars?
220	Puchy	Reviewed 1979 legislative decision to use the check-off as a way to fund the non-game program.
232	Rick Gaupo	Presented testimony in support of measure. (Exhibit 8)
329	Susan Browning	Suggested listing up to 10 charities on the form to simplify the process for both the taxpayer and the Department of Revenue; the less writing on tax forms or cross-referencing of codes, the more efficient it is for the Department to process.
355	Rep. Merkley	Would not oppose legislation increasing the number on the form itself. The concern in adding additional charities comes from concern that the additional organizations would compete with existing organizations for funds. The (-2) amendment is a compromise to protect existing organizations while giving additional organizations an opportunity to benefit, (Exhibit 15).

384 Rep. Shetterly A criteria in the (-2) amendment is that the organization must be a non-profit; was it the intent of the amendment to exclude programs like the current Fish and Wildlife program, (Exhibit 15)?

390 Rep. Merkley The (-2) amendment only affects the second tier.

399 Rep. Rosenbaum Does the Department of Revenue currently staff the Charitable Check-Off Commission?

402 Browning Yes.

405 Rep. Rosenbaum Whose responsibility would it be to verify the signatures for certifying applicants under the procedure recommended in the (-2) amendment, (Lines 23-24 Page 1, Exhibit 15).

413 Browning The Secretary of State's office would have the expertise to certify whether these are appropriate signatures.

**TAPE 177, SIDE B**

011 Stephen Kafoury Spoke in opposition to the measure.

040 Rep. Witt Would the concerns of your organizations be addressed by amending the bill so that the Non-Game Wildlife Fund would not have to qualify for placement on the tax form?

043 Kafoury No, the problem is that as additional people come on the list, from whatever source, history has shown that the dollar amount to Fish and Wildlife drops.

048 Rep. Witt The Non-Game Wildlife Fund is the only beneficiary of the check-off that has been on the tax form continuously, correct?

054 Waters The Wildlife Society was put on the check-off in 1979; it is the only organization to be continuous.

064	Rep. Merkley	Would a second tier listing additional groups in the tax booklet, not on the tax form, address your concern?
065	Kafoury	Would resist any change to the current check-off status, either in a second tier or listing on the form.
071	Rep. Merkley	Would the Agencies case be strengthened to get proper funding through the General Fund, if funding through the check-off collapsed?
074	Kafoury	There is not a strong constituency for Non-Game Wildlife.
087	Staff	Distributed testimony submitted by Mr. Paul Ketcham (Exhibit 9) and staff measure summary (Exhibit 16).

PUBLIC HEARING ON HB 2765

104	Chair Strobeck	The measure was requested by a group in Wasco County; referenced a letter received from the group. (Letter not submitted)
122	Manary	Spoke to the measure and provided background on the statute regarding the case referenced by Chair Strobeck. The Department of Revenue is neutral to the measure.
182	Lizbeth Martin-Mahar	<p>Discussed conversation with the Wasco County Assessor's Office and the review conducted in 1998 to verify that 51% of the proceeds of non-profits actually went to a charity. (Exhibit 17)</p> <p>It is unclear how it changes the requirement of showing financial statements to document charitable status by the addition of "historical, educational and artistic" language to the statute.</p>
200	Manary	Spoke to the 51% test referenced by Ms. Martin-Mahar, which generally applies for qualification as a charitable organization. To qualify for something else under the statute (literary or scientific) it is not necessary to show primary charitable, just some significant charitable. Spoke to the finding of the Supreme Court in the theater case.
213	Mark Noakes	Spoke in opposition to the measure.



233 Lynn McNamara "The League of Oregon Cities is concerned with unintentional broadening of this exemption."

248 Chair Strobeck Recessed meeting until 5:00 p.m.

249 Chair Strobeck Meeting reconvened at 5:02 p.m.

#### WORK SESSION ON HB 3244

259 Rep. Shetterly Discussed the "First Break Program" income tax credits for employers who hire certain at-risk youths. Provided legislative history on the measure.

Spoke in support of (-1) amendment submitted by the Employment Department, which would replace the original measure. The (-1) amendment would expand the participation to qualified youth and the number of community based programs. (Exhibit 18)

295 Ed Waters Discussed the revenue impact statement. (Exhibit 19)

310 Rep. Shetterly MOTION: MOVED (-1) AMENDMENT TO HB 3244 BE ADOPTED. HEARING NO OBJECTION, THE CHAIR SO ORDERED.

314 Rep. Shetterly MOTION: MOVED HB 3244, AS AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.

318 Chair Strobeck Spoke to the program not proving its efficiency and will not be supporting the measure on the floor.

326 VOTE ROLL CALL VOTE: MOTION PASSES 6-2-1

REPRESENTATIVES VOTING AYE: MERKLEY, ROSENBAUM, SHETTERLY, WELSH, WILLIAMS, RASMUSSEN

REPRESENTATIVES VOTING NAY: CHAIR STROBECK

REPRESENTATIVES EXCUSED: KAFOURY, WITT

Rep. Shetterly will carry the bill.

## WORK SESSION ON SB 530

Chair Strobeck

Reviewed the amendments before the Committee:

1. The (-A4) amendment, which would restore the "not to exceed 10 tax years" language. (Exhibit 14)
2. The (-A5) amendment which would change the language from 60% to 100% rural practice requirement. (Exhibit 11)
3. The (-A6) amendment which would change the language from 60% to 75% rural practice requirement. (Exhibit 12)

Requested the Committee's comments on the amendments.

359 Rep. Welsh

"My preference would be to pass the bill without amendments. The bill, as passed to us from the Senate, will do what is needed in the rural areas."

367 Rep. Shetterly

Concurred with Rep. Welsh.

368 Rep. Williams

Concurred with Rep. Welsh and Rep. Shetterly.

373 Chair Strobeck

Spoke in support of the (-A4) amendment and restoring the 10 years language, (Exhibit 14).

385 Rep. Shetterly

Retention of physicians is as much an issue as recruitment in rural communities, therefore feels that the retention issue justifies the elimination of the 10 year limitation.

402 Vice Chair  
Rasmussen

MOTION: MOVED SB 530 A-ENG. TO THE HOUSE FLOOR WITH A DO PASS RECOMMENDATION.

431 VOTE

ROLL CALL VOTE: MOTION PASSES 8-0-1

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

REPRESENTATIVES EXCUSED: KAFOURY

Rep. Welsh will carry the bill.

WORK SESSION ON HB 3588

473 Paul Warner Described the (-3) amendment, which would modify the language that is in the Tobacco Use Reduction Account. The Tobacco Use Reduction Account was a part of Measure 44, which passed in November 1996. (Exhibit 20)

494 Chair Strobeck "The amendment was requested because I was not inclined to increase the cigarette tax to fund these programs."

**TAPE 178, SIDE A**

042 Vice Chair Rasmussen MOTION: MOVED (-3) AMENDMENT TO HB 3588 BE ADOPTED.

045 Rep. Merkley Where do the monies for the Tobacco Use Reduction Account currently come from, cigarette taxes?

047 Chair Strobeck Yes, the amendment would add after-school youth programs as another approved use of those funds.

053 Rep. Merkley No tax would be increased?

053 Chair Strobeck No.

054 Warner Advised that \$0.03 per pack would go into this account.

055 Rep. Merkley Is there a sense of how the current funds are being used and the impact on programs?

058 Chair Strobeck No, I don't have a breakdown on how the Health Division splits it between individual schools and the bill board/bus board anti-smoking advertising campaign.

064 Rep. Merkley Is the Health Division comfortable in administering an education program?

065	Chair Strobeck	Under Measure 44 the Health Division was authorized to administer this additional tax.
070	Rep. Rosenbaum	Spoke in opposition to the (-3) amendment, concerned about reduction of monies that are being spent directly on reducing smoking, (Exhibit 20).
077	Rep. Welsh	Spoke in support of the (-3) amendment and feels it is consistent with the purpose of the program, (Exhibit 20).
084	Chair Strobeck	Concurred with Rep. Welsh.
092	Rep. Merkley	Objected to the (-3) amendment, (Exhibit 2).
093	Rep. Welsh	Spoke in support of the (-3) amendment, but is it strictly for "city"-after school and vacation programs, (Exhibit 2)?
098	Chair Strobeck	Yes.
101	Rep. Welsh	The follow-up should be statewide, if we proceed.
114	Rep. Witt	Believes this would supply additional funding to city after-school programs that are already in place.
127	Rep. Shetterly	Does this have a subsequent referral to Ways and Means?
131	Chair Strobeck	"No additional funds are being spent; the Health Division already has a process to allocate these funds. I believe the (-3) amendment would negate that. I would not be inclined to send it to Ways and Means."
145	Rep. Kafoury	Spoke in support of the (-3) amendment, (Exhibit 20).
150	VOTE	TWO OBJECTIONS TO ADOPTION OF THE (-3) AMENDMENT NOTED FOR

THE RECORD (REP. ROSENBAUM AND REP. MERKLEY), HEARING NO FURTHER OBJECTION, THE CHAIR SO ORDERED.

151	Vice Chair Rasmussen	MOTION: MOVED HB 3588, AS AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.
155	VOTE	ROLL CALL VOTE: MOTION PASSES 8-1-0  REPRESENTATIVES VOTING AYE: KAFOURY, MERKLEY, SHETTERLY, WELSH, WILLIAMS, WITT, RASMUSSEN, CHAIR STROBECK  REPRESENTATIVES VOTING NAY: ROSENBAUM
165	Chair Strobeck	Noted that the Speaker referred the bill to Committee on Revenue with a subsequent referral to Ways and Means. Why does this measure appropriate money?
172	Dexter Johnson	Referenced the (-3) amendment, lines 8-9, which states monies are continuously appropriated for the specified purposes, as stated on lines 10-11. Lines 12-13 add a new purpose, which makes it an appropriation to a continuing appropriation, (Page 1, Exhibit 20).
184	Chair Strobeck	Would disagree that a new purpose is being added, but argues instead that another definition is being included to the original purpose.
189	Johnson	"It would not necessarily follow that the amendment wouldn't be doing anything that couldn't be done anyway."
192	Chair Strobeck	"That's true. We're not asking for any amount of money to be appropriated different from what is already being appropriated to the Fund that is raised by the tax on cigarettes. This would just spend the dollars in another way, as authorized by the Health Division."
200	Johnson	"Correct, this bill does not appropriate any more money to the Tobacco Use Reduction Account, but appropriating means where it is ultimately spent. What is being done here is adding another purpose for which the money may be spent."
206	Chair Strobeck	"Isn't it correct that in §2 of the (-3) amendment it requests that the Health Division to do that, (Page 1, Exhibit 20)?"
2067	Johnson	"Yes, the Health Division will ultimately decide what particular programs the monies

go to, but they are the ones that the appropriation is for."

213 Chair Strobeck "Whether the bill is passed or not, the same amount of money will go into the Tobacco Use Reduction Account, correct?"

215 Johnson Concurred.

215 Chair Strobeck "I don't understand why it has to go to Ways and Means then."

216 Johnson "Because you are adding a new purpose for which the money may be used."

220 Vice Chair Rasmussen MOTION: MOVED TO RECONSIDER THE VOTE BY WHICH THE COMMITTEE PASSED HB 3588, AS AMENDED. OUT OF COMMITTEE. HEARING NO OBJECTION, THE CHAIR SO ORDERED.

222 Vice Chair Rasmussen MOTION: MOVED HB 3588 TO THE HOUSE FLOOR WITH A DO PASS, AS AMENDED, RECOMMENDATION. AND BE REFERRED TO COMMITTEE ON WAYS AND MEANS BY PRIOR REFERENCE.

228 VOTE ROLL CALL VOTE: MOTION PASSES 8-1-0

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

REPRESENTATIVES VOTING NAY: ROSENBAUM

PUBLIC HEARING ON HB 3002

244 Rep. Merkley Reviewed HB 3002 and the results of the requested research. The cost of restructuring the marriage penalty was an issue previously. Referenced the chart, which shows the current law and equalization of the law along with the revenue impact. (Exhibit 21)

WORK SESSION ON HB 3002

301 Rep. Witt Why, historically, has it been set up this way?

315	Ed Waters	Does not know what the rationale was to adopt these numbers and not index for inflation, but believes that the basic premise is it costs the same to run a household, regardless of how many people live in the household.
327	Rep. Witt	What is provided for additional dependents?
328	Waters	The current dependent exemption credit is currently \$132 per dependent.
331	Rep. Witt	The credit applies also to the taxpayers, correct?
332	Waters	Concurred.
332	Rep. Witt	There is no increase in the standard deduction with additional dependents?
333	Waters	Concurred.
336	Rep. Merkley	The difference in numbers reflects a social practice that is no longer consistent. Proposed that the \$1,650/\$3,300 line be a starting point for discussion, (Exhibit 21).
371	Rep. Rosenbaum	"This has not been a huge issue with my constituency. I am uncomfortable with this approach and would prefer refundable child care credits or something that would go to the most needy, in the terms of tax relief."
395	Rep. Witt	Noted that as this uses the standard deduction it would tend to target lower income people. Since this is not indexed and has not changed for a number of years the lowest income people or people who use standard deductions haven't received an increase in that deduction. Would prefer, for those reasons, to start in the \$1,700/\$3,400 area."
416	Rep. Welsh	Concurred with Rep. Witt's comments.
420	Chair Strobeck	My only problem with that would be the revenue impact.
426	Rep. Witt	This is reasonably targeted and appropriate to give this class of taxpayers relief.

**TAPE 179, SIDE A**

010	Vice Chair Rasmussen	Spoke in support of \$1,650/\$3,300 and would encourage Rep. Witt to come back next session with some way to index it; is concerned that if the bill is not moved tonight there is a high risk of nothing being done.
018	Rep. Witt	I could support the \$1,650/\$3,300 if it was indexed.
020	Rep. Merkley	"The argument may not be significant between the \$1,650 vs. the \$1,700 for the single filer, as the individual difference is \$4.50, whereas the overall revenue impact is about \$6 million because so many people qualify."
024	Chair Strobeck	My recommendation would be to adopt the line that equalizes \$1,650/\$3,300 or do nothing and have this come back next session.
028	Rep. Witt	If those were the two options then I would support the \$1,650 option.
032	Rep. Kafoury	Has a problem with penalizing people for being single, even if it is only a \$4.50 penalty.
035	Rep. Witt	Currently people are penalized for being married; this measure would remove the penalty.
044	Rep. Rosenbaum	Spoke to people living their lives in many ways and her discomfort with this measure.
053	Rep. Kafoury	Spoke in opposition to the measure, because it raises taxes for single people.
060	Rep. Witt	MOTION: MOVED BY CONCEPTUAL AMENDMENT ON LINE 19 PAGE 1 OF HB 3002 THAT \$3,600 BE CHANGED TO \$3,300 AND ON LINE 22, PAGE 1 OF HB 3002 THAT \$1,800 BE CHANGED TO \$1,650.
068	Vice Chair Rasmussen	Line 20 on page 1 of HB 3002 may need to read \$1,650 instead of \$1,800.
068	Rep. Witt	AMENDED MOTION: MOVED BY CONCEPTUAL AMENDMENT TO HB 3002,



PAGE 1, LINE 19, \$3,600 BE CHANGED TO \$3,300, LINE 20, \$1,800 BE CHANGED TO \$1,650 AND LINE 22, \$1,800 BE CHANGED TO \$1,650.

077	VOTE	TWO OBJECTIONS TO ADOPTION OF THE CONCEPTUAL AMENDMENT NOTED FOR THE RECORD (REP. KAFOURY AND REP. ROSENBAUM), HEARING NO FURTHER OBJECTION, THE CHAIR SO ORDERED.
083	Rep. Witt	MOTION: MOVED HB 3002, AS AMENDED, TO THE HOUSE FLOOR WITH A DO PASS AS AMENDED RECOMMENDATION.
086	Rep. Merkley	Noted comfort level because it is a small adjustment, but will back next session with an increase for everyone.
090	Chair Strobeck	Spoke to the logic in having it equal as opposed to the current method.
094	VOTE	ROLL CALL VOTE: MOTION PASSES 6-2-1  REPRESENTATIVES VOTING AYE: MERKLEY, WELSH, WILLIAMS, WITT, RASMUSSEN, CHAIR STROBECK  REPRESENTATIVES VOTING NAY: KAFOURY, ROSENBAUM  REPRESENTATIVES EXCUSED: SHETTERLY  Rep. Merkley will carry the bill.
104	Chair Strobeck	Meeting adjourned at 5:47 p.m.

Submitted by, Reviewed by,

Joan Green Kim T. James

Committee Assistant Revenue Office Manager

Exhibit Summary:

1. SB 530, Yordy, Written testimony, 3 pages
2. SB 530, Whitaker, Written testimony, 13 pages
3. SB 530, Reese, Written testimony, 2 pages
4. SB 530, Patin, Written testimony, 1 page
5. SB 530, Myers, Written testimony, 1 page
6. HB 3560, Rep. Deckert, Written testimony, 1 page
7. HB 3560, Puchy, Written testimony, 2 pages
8. HB 3560, Gaupo, Written testimony, 2 pages
9. HB 3560, Ketcham, Written testimony, 1 page
10. SB 530, Hoffman, Written testimony, 1 page
11. SB 530, Waters, (-A5) amendment, (DJ/ps) 05/07/99, 1 page
12. SB 530, Waters, (-A6) amendment, (DJ/ps) 05/10/99, 1 page
13. SB 530, Waters, Senate staff measure summary, revenue impact statement, 2 pages
14. SB 530, Waters, (-A4) amendment, (DJ/ps) 05/07/99, 1 page
15. HB 3560, Rep. Merkley, (-2) amendment, (DJ/ps) 05/03/99, 3 pages
16. HB 3560, Waters, Staff measure summary, 2 pages
17. HB 2765, Martin-Mahar, Staff measure summary and supporting documentation, 5 pages
18. HB 3244, Rep. Shetterly, (-1) amendment, (DJ/ps) 04/21/99, 6 pages
19. HB 3244, Waters, Revenue impact statement, 3 pages
20. HB 3588, Chair Strobeck, (-3) amendment, (DJ/ps) 05/06/99, 2 pages
21. HB 3002, Waters, Chart of revenue impacts for elimination of marriage penalty, 1 page