WORK SESSION ON SB 1215

PUBLIC HEARING AND WORK

SESSION ON HB 2355, HB 2488,

HB 2533A, HB 2623A, HB 3495A,

AND HB 2585A TAPES 181-182 A/B, 183-184 A/B

#### SENATE REVENUE COMMITTEE

#### JUNE 10, 1997 - 8:00 A.M. - HEARING ROOM B - STATE CAPITOL BUILDING

Members Present: Sen. Ken Baker, Chair

Sen. Neil Bryant, Vice Chair (excused AM)(arrived 1:40 p.m.)

Sen. Joan Dukes (excused AM)(arrived 1:53 p.m.)

Sen. Verne Duncan

Sen. Tom Hartung

Sen. Randy Leonard (excused AM)(arrived 2:55 p.m.)

Invited Testimony: Carol Samuels, League of Oregon Cities

Jeffrey Tashman, Association of Oregon Redevelopment Agencies

Jim Manary, Department of Revenue

Everett Cutter, Manager, Oregon Railroad Association

Alec Vincent, Assistant Director of Taxes, Burlington Northern -

Santa Fe Railway Company

Gary Carlson, Associated Oregon Industries
Denise McPhail, Portland General Electric
Bill Warren, Public Utilities Commission
Rep. Lee Beyer, District 42, Springfield
Paul Lasner, Executive Director of Specialized Housing, Inc.
Rep. Jim Welsh, District 43, Elmira
Sen. Gary George, District 2, Newberg
Mike Dewey, Oregon Cable Telecommunications Association
Bob Smith, Falcon Cable
Greg Willeford, Director of Department of State Police Gaming
Enforcement Division
Bruce Anderson, Exec. Director, Boxing and Wrestling Commission
Bruce Bishop, Representing Confederated Tribes of Siletz Indians and
the Coquille Tribe
Sen. Bill Dwyer, District 21, Springfield
Staff: Jim Scherzinger, Legislative Revenue Officer

Brian Reeder, Economist Ed Waters, Economist Richard Yates, Economist

Carol Phillips, Committee Assistant

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**TAPE 181, SIDE A**005 Chair Baker Opened meeting at 8:25 a.m.

OPENED WORK SESSION ON SB 1215

013 Scherzinger	Exhibit A - Urban Renewal. Discussed handout and Urban Renewal calculations Pre- Measure 5, with Measure 5, and with Measure 50. Policy choices the Committee must make are first year calculation, and is there anything to do with districts who do not want incremental adjustment. In subsequent years the bill proposes some options such as when to return property, how to calculate authority, and issue of how districts will determine limitations in existing plans. Questions and discussion interspersed.
292 Scherzinger	Continued that creating an Urban Renewal district does not require a vote. It must be done by non-emergency ordinance, hearings, etc., but by state statute does not require a vote. There may be local requirements, however. Questions and discussion.
364 Jeffrey Tashman	Exhibit B - Brief Overview of Urban Renewal in Oregon and Exhibit C - Association of Oregon Redevelopment Agencies outline. Displayed a large map of Oregon which showed blue dots designating all 39 communities with some type of Urban Renewal program in place. Given the economy in real estate development over the past decade, people have gotten used to automatic increases in property values. Urban Renewal districts were created in response to areas that were experiencing declines in property values. If property values have deteriorated, these areas cannot even pay their share of local services. Questions and discussion interspersed.
TADE 102 CIDI	
11/1	Asked if there is a requirement on the grandfathered Urban Renewal districts that at some point they have a sunset or will they continue indefinitely?
023 Tashman	Responded they do not continue indefinitely. Urban Renewal agencies will collect less money than they have in the past, but it will be a much simpler process. Urban Renewal agencies are separate legal entities; however they are operated mainly by the municipalities that created them. Discussion of Portland Development Commission ("PDC"). Questions and discussion interspersed.
143 Tashman	Said that cities have not certified their full capacity even when it would not cause Measure 5 compression because for local communities there is sensitivity on tax rates. Many agencies do not want to exceed \$1.00 per thousand for Urban Renewal.
	Discussed Option 1 for 1998-99 on page 6 of Exhibit B. Mandatory option for coming year and optional for future years. This one is most friendly to the taxpayer, but results in less revenue for cities and counties. Option 2 on page 7 of Exhibit B is the opposite.

- Taxing districts get more revenue because more taxes are paid by taxpayers. Option 3
  (With Proposed Amendments) on page 8 of Exhibit B is a hybrid between the two previous options. Proposed amendment wording is shown on page 10 of Exhibit B. Want to keep concept of dividing pot of money, but local agencies want to specify amount. City of Portland is main proponent of this option. Questions and discussion interspersed.
- 331 Scherzinger Indicated that the House Revenue Committee has not discussed this proposed amendment.

336 Sen. Hartung	Asked if the following scenario was something PDC could handle: Set up an Urban Renewal District around OMSI in Portland, lend money or put it out to a levy to buy OMSI, pay the Department of Energy their \$17 million owed to them, build a K - 8 school to be run through the Portland School District, which would include OMSI as a museum but more importantly as a teaching institution greater to the greater metropolitan area, do whatever it takes to get south-north light rail to run through the area. Based on what he has seen happen on the Westside Light Rail where some special things have been done for development it seems if it was built around affordable housing a really exciting town center with education as the magnet could be developed. It would elevate Portland in terms of an outstanding system of education, transportation, and affordable housing combined. Asked if that was something PDC could do.
368 Tashman	Responded that an attorney could probably provide a more reliable answer. Urban Renewal tries to focus on enhancing geographic areas within districts. If a judgment were made that a functioning OMSI was absolutely critical to that part of the central east side, then it would be something PDC could do. Any new Urban Renewal plan or substantial change to a plan has to be approved by the municipality. Stated that PDC did amend their plan to approve funds toward Westside Light Rail.

Said that included in the draft of SB 1215 is a provision that tells each existing district 458 Scherzinger to adopt a maximum amount of Urban Renewal indebtedness. Also tells districts they must adopt amendment to set limit by 7/1/98.

## TAPE 181, SIDE B

042 Scherzinger Continued that Municipalities have to adopt one of the three Options discussed above.

063 Samuels	Stated that League of Oregon Cities and Association of Oregon Redevelopment Agencies have worked for several months trying to come up with a plan that meets both of their priorities to have a long-term stable funding source for Urban Renewal but that also one that does not necessarily negatively affect local governments' general funds. Option 1 would mean losses in general funds to cities and counties.
082 Tashman	Added that Urban Renewal agencies feel flexibility in Option choice is critical. Urban Renewal agencies are operated by cities and counties and do not perceive themselves as being separate from the interests of cities and counties.
092 Scherzinger	Added that if an Option is not chosen by 7/1/98, Option 1 will automatically be chosen for them.
109 Tashman	Said that existing agencies will have to choose an Option which will be permanent for the life of the existing plan. Because new plans will have the result of dedicating revenues that will not be available to local governments, they believe the process for forming a new plan will be fairly stringent. New plans will get more consideration than they did in the past because of their revenue impact.

140 Samuels	Stated that Option 2 would have happened under Measure 47. Measure 50 is more conservative and taxpayer friendly than Measure 47 would have been.	
151 Chair Baker	Stated he is inclined to give maximum flexibility to municipalities.	
165 Scherzinger	Said Option 1has been assumed in all their figuring. Questions and discussion.	
179 Tashman	Added that they urge consideration of Option 3, with a minor adjustment, as an amendment. Existing language in SB 1215 says that under Option 3 in 1998-99 a city could choose to collect the same amount of revenue as it did in 1997-98. Proposed language would allow an agency like PDC to choose a lower number or a higher number, but Amendment's intent is to allow Portland to choose a lower number. All revenue collected is still subject to Measure 5 limits. Questions and discussion interspersed.	
209 Scherzinger	Said that HB 3710 as passed by the House has the equivalent of sections 20 to 35 of SB 1215 plus a few other sections. HB 3710 as it came from House Revenue contained only the first year distribution of Measure 50. House Revenue had planned to consider the other material in HB 2048.	
236 Chair Baker	Said the Committee should consider the alternate language to Option 3 before moving forward.	
248 Scherzinger	Discussed code area and property-by-property determination process again. Questions and comments interspersed.	
469 Scherzinger	Added that in the original plan proposed for business property there was an average value limit. Every business would hit the \$5.00 limit at the same time. The code area limits affected only residential property. It was not viewed as an issue in the short run because residential was getting a substantial value reductions.	
TAPE 182, SIDE B		
040 Scherzinger	Continued that when plan was shifted to be a property-by-property assessed value limit, businesses began hitting limit right away. The reason for code area is to try to get away from using market value on a property-by-property basis. But if you go to a property-by-property limit you need to know what their market values are to impose tax. If you get a code area where the taxes are high enough to where everyone is hitting those limits, you are basically back on a market value system again because everyone would be at their Measure 5 limit. Comments and questions interspersed.	

065 Chair Baker Meeting recessed at 9:55 a.m. and reconvened at 1:30 p.m. Said there is a provision that allows for addition to maximum assessed value for new 074 Scherzinger construction or new property or improvements. One issue not covered to date relates to how new construction is determined for utility properties.

Said the issue under consideration is how to calculate limit on centrally- assessed properties under Measure 50. There are exceptions to the 3% growth on value limit. On improvements the limit can be raised more than 3%. Constitution says the value shall be net of the value of the retired property. For making this calculation net the difference between new equipment or machinery less the items retired. SB 1215 says new property or new improvement means addition of machinery, furnishings, fixtures, equipment, or other taxable real personal property. The issue comes up as to how to deal with centrally-assessed utilities and the replacement of items. If an old locomotive retired and replaced by a new one, is that an improvement or replacing what was there before? Subtract value of old locomotive and add value of new one to obtain net figure. The same would be true of any other replacements such as telephone switches, transformers, line, etc. Questions and comments interspersed.

Said the railroad industry has concerns because under SB 1215's definition of new improvements, which refers to general ongoing maintenance and repair, it is not included in the definition of new property or new improvements. In the railroad industry, the business requires hundreds of millions of dollars of maintenance annually capitalized on the books in order to keep the plant running and maintain value placed on the assets by the DOR. During 1997 Oregon will have a multi-million dollar replacement of ties and track, which has been in use for 15 or 20 years. It is the position of Burlington Northern-Santa Fe that is general ongoing maintenance and repair, not new improvements.

- 227 Chair Asked how railroads differentiate between a maintenance schedule every 10 or 15 years versus the purchase of new locomotives which may have a much longer life.
- 233 Vincent Responded that a locomotive today is much more efficient than those of 20 years ago, so it would probably be new property and would help expand the business.
- 251 Chair Asked Scherzinger where language came from in the section of the bill regarding definitions.

Said it came from discussion groups with the Department of Revenue ("DOR") and 253 Scherzinger county assessors who have had meetings with different industry groups. Have the choice to define new property or improvement. Questions and discussion interspersed.

400 Vincent Added that it is important to understand the railroad's position and to understand how they are valued for property tax purposes. They are valued as a going concern, meaning all pieces of the railroad operate together to create the value of the entire railroad system. In order to maintain that income stream it requires hundreds of millions of dollars of new investment. Believe new improvements should be new investment that would expand the business ability to produce additional income and

	value. Would not include property that simply maintains the business. Questions and discussion interspersed.
459 Chair Baker	Said he does not believe the subject section applies only to centrally-assessed properties but to all properties.
461 Vincent	Agreed with that statement. Further comments on centrally-assessed properties. Questions and discussions interspersed.

## <u>TAPE 183, SIDE A</u>

041 Various Questions and discussion continued.

CLOSED WORK SESSION ON SB 1215

## OPENED PUBLIC HEARING ON HB 2623A

Bill brought forward to correct the property tax appeal system to what it was prior to an Oregon Supreme Court decision following the end of the last legislative session. Without going into details of the case, the Supreme Court's decision resulted in a situation where it has had broad impacts on people who are aggrieved by an assessment of their property and would like to appeal to the proper authority. Most glaring situation as a result is if you are a triple net least holder where you have the responsibility and liability for the property taxes paid on a leased property and unsatisfied with the assessment levied against that property, you do not have a legal standing, following the Supreme Court's decision, to appeal that assessment. HB 2623 is designed to revert Oregon law to what it was prior to the Supreme Court's decision in August 1995. Questions and discussion interspersed.

Exhibit G - (-A3) Amendments. Supports HB 2623A as it is written, but also support (-A3) Amendments. Starting later this year customers of Portland General Electric ("PGE") will have an opportunity to buy electricity from suppliers other than PGE if they so choose. Have developed with the Public Utilities Commission a new way for PGE to be taxed. Instead of charging PGE for dollars they earn, the PUC will be charging PGE for kilowatts they send through their power lines.

<sup>172</sup>Bill Said PUC sponsored an amendment to HB 2821 (power deregulation) under consideration in the House. PUC has had meetings with the industry and consumer groups prior to the legislative session, and all agree on the concepts of the bill and amendments.

CLOSED PUBLIC HEARING ON HB 2623A

#### OPENED WORK SESSION ON HB 2623A

193Sen.MOVES (-A3) AMENDMENTS TO HB 2623 A BE ADOPTED. HEARING NO<br/>OBJECTION, THE CHAIR SO ORDERED.

MOVES HB 2623A AS AMENDED TO THE SENATE FLOOR WITH DO PASS RECOMMENDATION.

196Sen.<br/>BryantROLL CALL VOTE: MOTION PASSES: 5 - 0 - 1SENATORS VOTING AYE: DUKES, DUNCAN, HARTUNG, BRYANT, BAKER.

SENATOR ABSENT: LEONARD

Sen. Bryant will carry the bill on the Senate Floor.

#### CLOSED WORK SESSION ON HB 2623A

#### OPENED PUBLIC HEARING ON HB 2355

Said that HB 2355 relates to tax exemptions for fraternal organizations and would make one change in the ORS. Currently most non-profit organizations are or can be exempt from Rep. property taxes if they so request it if they own or lease their facilities for their non-profit

211 Lee purposes. Currently if a non-profit leases their facility, they are not included in that option.

Beyer The bill simply adds fraternal organizations to the list of other non-profits that would be allowed to gain property tax exemption if they leased facilities. All non-profits should be treated the same way. Questions and discussion interspersed.

CLOSED PUBLIC HEARING ON HB 2355

#### OPENED WORK SESSION ON HB 2355

## MOVES HB 2355 TO THE SENATE FLOOR WITH DO PASS RECOMMENDATION.

320 Chair Baker

ROLL CALL VOTE: MOTION PASSES: 4 - 0 - 2

SENATORS VOTING AYE: DUKES, DUNCAN, HARTUNG, BAKER.

#### SENATORS ABSENT: LEONARD, BRYANT

Sen. Baker will carry the bill on the Senate Floor.

## **CLOSED WORK SESSION ON HB 2355**

#### **OPENED PUBLIC HEARING ON HB 2533**

354 - Paul Exhibit N - Written testimony. HB 2533 relates to retroactive property tax exemption for housing for people with disabilities. Questions and discussion interspersed. Lasner

## TAPE 184, SIDE A

035 Various Continuation of questions and discussion.

#### **CLOSED PUBLIC HEARING ON HB 2533**

Stated that the County's concern was the initial bill did not require late filing penalties, 063 Reeder and that language has been added.

066 Linhares Said the County would only charge a late filing penalty on only the one year. Each of the three separate properties would pay a late filing fee for just the first year.

## **OPENED WORK SESSION ON HB 2533**

MOVES HB 2533 TO THE SENATE FLOOR WITH DO PASS **RECOMMENDATION.** 

ROLL CALL VOTE: MOTION PASSES: 4 - 0 - 2

083 Chair Baker

SENATORS VOTING AYE: DUKES, DUNCAN, HARTUNG, BAKER.

SENATORS ABSENT: LEONARD, BRYANT

Sen. Duncan will carry the bill on the Senate Floor.

## **CLOSED WORK SESSION ON HB 2533**

**OPENED PUBLIC HEARING ON HB 3495** 

Said this bill relates to a small sewer district in Mapleton, which is an unincorporated city

and which has no means of collecting taxes. Ten years ago they put together a deal with the county in which it deeded everything over to the county. The sewer district got a block Rep. grant for funding because of its location next to the river. The deal was put together but the 095 Jim sewer district found out later that the property was not properly transfered. The only way Welsh they could gain exemption on the taxes is to appear before the legislature because all the paperwork has since been corrected.

#### **CLOSED PUBLIC HEARING ON HB 3495**

## **OPENED WORK SESSION ON HB 3495**

MOVES HB 3495 TO THE SENATE FLOOR WITH DO PASS RECOMMENDATION

117 Chair Baker ROLL CALL VOTE: MOTION PASSES: 4 - 0 - 2

SENATORS VOTING AYE: DUKES, DUNCAN, HARTUNG, BAKER.

SENATORS ABSENT: LEONARD, BRYANT.

Sen. Duncan will carry the bill on the Senate Floor.

## **CLOSED WORK SESSION ON HB 3495**

## **OPENED PUBLIC HEARING ON HB 2585**

Exhibits U, V, and W. - Written testimony. Was asked by a constituent to look into what had happened to boxing and wrestling in Oregon, and in looking into that came across some interesting data. No events had been held in the last few years. Discovered <sup>150</sup> Sen. Gary that a pay-per-view tax was being imposed that in fact had nothing to do with any live George events occurring in Oregon. There was no incentive to have live boxing industry in Oregon. Will probably see some events on tribal lands, so this bill removes restrictions from operating boxing and wrestling events and urged support of the bill. Questions and discussion

Exhibit X - Written testimony. Opposes HB 2585. Because Indian tribes have indicated to the Boxing and Wrestling Commission and the State Police that they intend to stage 214 Mike Dewey live boxing events, there was some discussion of the tribes providing some information regarding dollar value, live gate, how many events, etc. Became concerned when the State Police said, although there are no boxing events in Oregon, the Indian casinos are going to start having them. It did not seem appropriate for the cable industry or cable

customer to pay fees to regulate them. There is an opportunity for the state to capture 6% live gate to pay for regulatory costs. Substantial amounts of money are involved.

305 Dewey Continued that if Paragon or TCI in the Portland area were to pass on the 6% tax, other taxes would increase the total per viewer to14%. Children's Trust Fund will receive 75% of the ending balance at the end of this biennium. Dewey is a strong proponent of the Children's Trust Fund, which receives approximately \$2.1 million from state funds.

Stated their problem is a continuing deterioration of the split that the boxing and wrestling operators are willing to give cable operators. What started out as 50-50 is becoming 20-80 split, of which the cable operator gets the 20%. Adding another 6% tax on that reduces their split to 14%. Wanted to add that Falcon Cable has donated over \$50,000 this year to Doernbecker Children's Hospital and has been donating to them over the past five years. Falcon Cable is also a major corporate donator to Cystic Fibrosis Foundation. Questions and discussion interspersed.

 438 Greg Willeford
 438 Greg Willeford
 438 Exhibit Y - Written testimony. His State Police division is involved in gambling regulatory programs involving state lottery and tribal gaming centers that operate casinos. Also has some oversight of State Boxing and Wrestling Commission. Has a budget of \$170,000 per biennium. The position of the agency is that professional boxing events and wrestling exhibitions require some level of regulation and oversight by the state if they are allowed to occur in the state and are not banned. That Commission needs a stable source of funding to do that. Exhibit Z - (-A3) Amendments.

## TAPE 183 B, SIDE B

Stated the reasoning for the tax was that someone had to pay for the regulation if you were going to have boxing and wrestling events. The other option would have been to prohibit those types of activities in the state. The 1993 legislature chose not to prohibit them, and they chose to levy the tax against the holder of the primary distribution rights, i.e. out of state promoters. An average pay-per-view cable event costs \$24.95. If the state is not going to fund regulation, then don't allow this type of activity at all. The new federal law says there will be no boxing if there is no regulation, but that does not include tribal casinos. The option would be to bring in another state to provide that regulation but said he does not see Oregon allowing that to happen. Questions and discussion.

- Is a member of the Governor's Tribal Compact negotiating team. The federal law does 067 Willeford not provide authority for state governments to require a regulatory structure be in place either by the tribes or by the state at a gaming center. Further questions and discussion.
- 115 Chair Baker Said that the State Police have a contract with tribal casinos to have control over who comes into the casinos. Stated that if the Boxing and Wrestling Commission were abolished "all hell would not break lose on the reservations would it?"

Responded that was an opinion. Did not know if the State Police was going to run background checks on fight personnel because they were not considered vendors. Does

not know if vendor oversight would reach those individuals in any entourage

- 119 Anderson accompanying those individuals into a facility. The State Commission currently runs background checks on entourages of fight personnel for events in Oregon. Questions and discussion interspersed.
- 148Sen.Said in the past he has opposed the 6% but will go along with this bill. His preference<br/>would be zero.
- $152 \frac{\text{Chair}}{\text{Baker}}$  Said his preference is to abolish the Commission.
- 153 Sen.<br/>DukesSaid she would rather abolish the Commission than cut down the revenues. Either give<br/>them enough money to do a good job or abolish the Commission. But at this point<br/>believes Commission should be retained.
- 161 Chair Baker Said that HB 2585 reduces the fee to 3.5% and sunsets in two years.

Added that the reason the Commission would like to remove the sunset is because they are currently negotiating with tribes. It will make it difficult to negotiate with the tribes if the bill has a sunset two years from now. Why would tribes want to negotiate with the Commission if it will cease to exist in two years? Makes common business sense for the state to provide regulatory oversight and not leave it to the individual tribes. Questions and discussion interspersed.

- 180 Sen.<br/>BryantWants to keep the sunset in the bill. It does not end the Commission, and it can still<br/>negotiate. It just means that in two years it would not have the revenue from the cable<br/>tax.
- 190Sen.Not opposed to re-addressing certain issues in the interim. Does want to move ahead<br/>with giving the State Police license to proceed on this.
- 200 Sen. Asked why does the State Police not have a relationship with Boys or Girls Clubs in amateur boxing in order to encourage participation? Comments and discussion.
- Exhibit AA Written testimony. None of the tribes he represents currently operate boxing or wrestling events. Recommend Section 2 of the bill be deleted in its entirety because not germane to the subject of HB 2585, which is cable system operators. Questions and discussion.

CLOSED PUBLIC HEARING ON HB 2585

#### **OPENED WORK SESSION ON HB 2585**

- 252 Sen. Duncan MOVES SECTION 3 OF HB 2585 BE REMOVED.
- 262 Chair Baker Stated that Sen. Duncan has moved to remove Section 3 on page 3 of the bill on lines 3 through 5.
- 266 Sen. Bryant OPPOSED REMOVAL OF SUNSET LANGUAGE.
- 280 Sen. Dukes Asked Sen. Bryant if he wants to end the Commission why not just end it now.
- 283 Chair Baker Agreed with Sen. Bryant that this late in the session it might not be possible. Further questions and discussion.

SEN. DUNCAN HAS MOVED ELIMINATION OF SUNSET LANGUAGE FROM HB 2585.

294 Chair Baker ROLL CALL VOTE: MOTION FAILS: 3 - 3 - 0

SENATORS VOTING AYE: DUKES, DUNCAN, LEONARD.

SENATORS VOTING NAY: HARTUNG, BRYANT, BAKER.

- 305 Sen. Dukes MOVES (-A3) AMENDMENTS TO HB 2585 BE ADOPTED.
- 309 Chair Baker Questions and discussion regarding this motion.
- 330 Chair SEN. DUKES MOVES ELIMINATION OF SECTION 2 FROM HB 2585.
- 335 Chair Baker Wanted everyone to be aware that this bill would then have to go back for a concurrence on the House side. If the sunset remains in the bill the Boxing and Wrestling Commission will come back next session and say what a wonderful Commission they have.
- 353 Sen. Dwyer Added that the Commission could be more productive and rather than trying to fight for their existence they could take an affirmative approach. Boxing has to be regulated one way or another.

Chair SEN. DUKES MOVES ELIMINATION OF SECTION 2 OF THE A-ENGROSSED

364 Baker VERSION OF HB 2585. HEARING NO OBJECTION, THE CHAIR SO ORDERED.

# MOVES HB 2585 AS AMENDED TO THE FLOOR WITH DO PASS RECOMMENDATION.

369 Chair<br/>BakerROLL CALL VOTE: MOTION FAILS: 3 - 3 - 0

SENATORS VOTING AYE: HARTUNG, BRYANT, BAKER

SENATORS VOTING NAY: DUKES, DUNCAN, LEONARD

383 Chair Baker Adjourned meeting at 3:15 p.m.

Carol Phillips

Committee Assistant

Kim James

Office Manager

Exhibit Summary:

- A. SB 1215, Scherzinger, Urban Renewal charts, 4 pages
- B. SB 1215, Tashman, Measure 50 Urban Renewal Implementation, 10 pages
- C. SB 1215, Tashman, Association of Oregon Redevelopment Agencies, 2 pages
- D. HB 2623A, Waters, Staff Measure Summary, 1 page

- E. HB 2623A, Waters, Revenue Impact Statement, 1 page
- F. HB 2623A, Waters, Fiscal Impact Assessment, 1 page
- G. HB 2623A, Waters, (-A3) Amendments, (DJ/ps) 6/10/97, 3 pages
- H. HB 2355, Reeder, Staff Measure Summary, 1 page
- I. HB 2355, Reeder, Revenue Impact Statement, 1 page
- J. HB 2355, Reeder, Fiscal Impact Assessment, 1 page
- K. HB 2533A, Reeder, Staff Measure Summary, 1 page
- L. HB 2533A, Reeder, Revenue Impact Statement, 1 page
- M. HB 2533A, Reeder, Fiscal Impact Assessment, 1 page
- N. HB 2533A, Lasner, Memorandum dated 6/10/97, 2 pages
- O. HB 3495A, Reeder, Staff Measure Summary, 1 page
- P. HB 3495A, Reeder, Revenue Impact Statement, 1 page
- Q. HB 3495A, Reeder, Fiscal Impact Assessment, 1 page
- R. HB 2585A, Yates, Staff Measure Summary, 1 page
- S. HB 2585A, Yates, Revenue Impact Statement, 1 page
- T. HB 2585A, Yates, Fiscal Impact Statement, 1 page
- U. HB 2585A, George, Written testimony, 1 page
- V. HB 2585A, George, Written testimony dated 2/27/96, 3 pages
- W. HB 2585A, George, State Boxing & Wrestling Commission outline, 2 pages
- X. HB 2585A, Dewey, Written testimony dated 6/10/97, 6 pages
- Y. HB 2585A, Willeford, Written testimony dated 6/10/97, 3 pages
- A@. HB 2585A, Willeford, (-A3) Amendments, (DJ/ps) 6/10/97, 1 page
- AA. HB 2585A, Bishop, Written testimony dated 6/10/97, 1 page