

These minutes paraphrase and/or summarize statements made during this meeting. Text enclosed in quotation marks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording.

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PUBLIC HEARINGS AND WORK SESSIONS: HB S
2255A, 2257A, 3133A, 2140B, 2163A , 2385A & SB 419
TAPES 134-135-136-137 A/B

SENATE COMMITTEE ON GOVERNMENT
FINANCE AND TAX POLICY

MAY 22, 1995 - 1:00 P.M. - HEARING ROOM A - STATE CAPITOL BUILDING

Members Present: Sen. Paul Phillips, Chair
Sen. Shirley Gold, Vice Chair
Sen. Tom Hartung
Sen. Greg Walden

Excused: Sen. Cliff Trow

Witnesses: Norma Paulus, Oregon Department of Education
Rep. Lee Beyer, House District #42
John Chandler, Homebuilders Assn. of Metropolitan Portland
Brent Curtis, Washington County
Ron Eachus, Public Utility Commission
Arthur Fish, Oregon Economic Development
Jane Myers, Oregon Dental Association
Karen Whitaker, Office of Rural Health at OHSU
John McCulley, Tree Fruit Growers
John VanLandingham, Housing Lobby Coalition
Bob May, CASA of Oregon
Tom Barrows, Oregon Podiatric Medical Association
Rep. John Schoon, House District #34
Judy Miller, Oregon Department of Education
Ed Patterson, Oregon Association of Hospitals and Health Systems
Scott Gallant, Oregon Medical Association
Jim Whittey, Associated Oregon Industries
Jim Craven, American Electronics Assn., Oregon Council
Tom O'Connor, Oregon Municipal Electric Utilities
Sandy Flicker, Oregon Rural Electric Cooperative Association
Tom Berry, Northwest Natural Gas
John Charles, Oregon Environmental Council
Mike Grainey, Oregon Department of Energy
Kathryn VanNatta, NW Pulp and Paper Assn. and
American Forest and Paper Association
Kathleen Dotten, Oregon Metals Industry Council
Dan Ten Eyke, Metals Industry Council and Reynolds Metal Company
Dale MacHafie, Oregon Metals Industry Council and ESCO
Lincoln Cannon, Oregon Forest Industries Council

Carolyn Young, Oregon Department of Environmental Quality
Brent Gunderson, Sun, Wind & Fire and Oregon Solar Energy
Industries Association
Dave Nelson, Oregon Seed Council and Oregon Dairy Farmers Assn.
Don Shellenberger, Oregon Farm Bureau
John Powell, Simpson Investment and Simpson Overlay Division
Mary Newman, Oregon County Veteran Service Officers Association
Lt. Cliff Daimler, Oregon State Police

Staff: James Scherzinger, Legislative Revenue Officer
Richard Yates, Legislative Revenue Office
Steve Bender, Legislative Revenue Office
Steve Meyer, Legislative Revenue Office
Janice DeVito, Committee Assistant

TAPE 134 SIDE A

005 Chair Phillips -calls the meeting to order at 1:10 pm
SB 419 PUBLIC HEARING

009 Norma Paulus -Oregon Department of Education, Superintendent of Public
Instruction and representing the Advisory Board for U.S. West as an Oregon
Member

-directs committee attention to a conceptual amendment (Exhibit F)
025 -describes funding of school technology by other states "so that schools

won't be the road kill on the super-information highway"

-explains that the measure would direct money which normally would be
returned to U.S. West rate payers to the Dept. of Education for use in
technology and schools to provide "distance learning" to benefit all
children

-states that the only possible opposition may be from the PUC
-questions and discussion about PUC position on the measure
(public hearing resumes at Tape134A.190)

HB 3133A PUBLIC HEARING

070 Rep. Lee Beyer -House District #42

-refers to Proposed (-3) Amendments to HB 3133A (Exhibit A)
-explains measure which expands, if city or county enacts enabling
ordinance, application of property tax exemption granted for multiple-unit
rental housing in core area to housing in transit corridors, stories added
over commercial buildings, and conversion of single story

100 -suggests change to Proposed (-3) Amendments at page 4, line 31 to read
"in any city or in a county"

-states no known opposition to the measure
(public hearing continues at Tape 134A.149)

HB 2140B PUBLIC TESTIMONY

134 Rep. Lee Beyer -comments that HB 2140B (enterprise zone legislation) is
important to the Eugene/Springfield area as a factor in receiving
anticipated investment of over \$1 billion from Hyandi Corporation
-(public hearing continues at Tape 134A.320)

HB 3133A PUBLIC HEARING (continues)

149 John Chandler -Homebuilders Assn. of Metropolitan Portland, General
Counsel

-states for the record, support for the bill which is "an important tool
for achieving high-density development for the metropolitan area"

-concurs with the Proposed (-3) Amendments and conceptual amendment stated
by Rep. Beyer (Exhibit A)

Brent Curtis -Washington County, Planning Manager

-testifies in support of the measure and Proposed (-3) Amendments (Exhibit
A)

HB 3133A WORK SESSION

178 Chair Phillips -MOVES PROPOSED (-3) AMENDMENTS WITH CONCEPTUAL CHANGE ON
PAGE 4 TO HB 3133A

-HEARING NO OBJECTION, THE CHAIR SO ORDERS

184 Sen Walden -MOVES HB 3133A AS AMENDED TO THE SENATE FLOOR WITH DO PASS
RECOMMENDATION

Chair Phillips -HEARING NO OBJECTION, THE CHAIR SO ORDERS

Sen Hartung -will carry the measure on the Senate floor

SB 419 PUBLIC HEARING (continues)

190 Ron Eachus -Public Utility Commission

-distributes and reads testimony in opposition to SB 419 (Exhibit G)
218 -questions and discussion about planned reimbursement to U.S. West rate
payers totaling \$21 million over a five year period
SB 419 WORK SESSION
301 Chair Phillips -MOVES CONCEPTUAL AMENDMENTS (EXHIBIT F) TO SB 419
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
323 Chair Phillips -MOVES SB 419 AS AMENDED TO THE SENATE FLOOR WITH A DO PASS

RECOMMENDATION

-HEARING NO OBJECTION, THE CHAIR SO ORDERS
Chair Phillips -will carry the measure on the Senate floor
HB 2140B PUBLIC HEARING
320 Steve Meyer -presents staff overview of HB 2140B which modifies enterprise

zone property tax exemption statutes: specifies hiring requirements for
three-year period of tax abatement for qualified business firms in urban
enterprise zones with fewer than 400,000 residents

-cites Attorney General opinion regarding hiring requirements
(Sen. Gold assumes duties of Chair as Sen. Phillips is briefly excused)
369 Arthur Fish -Oregon Economic Development
-presents and describes summary materials regarding HB 2140B (Exhibit K)

TAPE 135 SIDE A

015 -questions and discussion about amendment suggested in Exhibit K and
outlined in the Proposed (-15) Amendments as described earlier by Rep.
Beyer (Exhibit L)

HB 2140B WORK SESSION

064 Sen Hartung -MOVES PROPOSED (-15) AMENDMENTS TO HB 2140B
-discussion

082 Acting Chair Gold -HEARING NO OBJECTION, THE CHAIR SO ORDERS

086 Sen Hartung -MOVES AMENDED HB 2140B TO THE SENATE FLOOR WITH A DO PASS

RECOMMENDATION

089 Acting Chair Gold -HEARING NO OBJECTION, THE CHAIR SO ORDERS (Senators
Phillips and Trow excused)
Sen Walden -will carry the measure on the Senate floor

HB 2257A PUBLIC HEARING

(Sen. Phillips re-assumes duties as Chair)

097 Steve Bender -presents staff review of HB 2257A and HB 2255A which are
"associated with each other in the sense that they contain the extensions
of sunsets for income tax credits that are scheduled to sunset and whose
extension was approved by the House"

-refers to Staff Measure Summary and Impact of HB 2257A (Exhibits M and N
respectively)

123 -comments on Oregon Tax Expenditure Report (Exhibit EE) which describes
current operation of the credits

155 -explains Revenue Impact of Proposed Legislation (Exhibit N), and
describes credits for rural medical practice, bone marrow transplant, low
income housing lenders, farm worker housing construction and loans, child
development contribution, and involuntary mobile home moves

224 Jane Myers -Oregon Dental Association

-distributes and comments on written testimony in support of proposed
legislation (Exhibit P)

278 Karen Whitaker -Office of Rural Health at OHSU, Director

-distributes and explains informational testimony in support of HB 2257A
(Exhibit Q)

330 Whitaker -cautions about changes in this program which is already
functioning with success

-suggests credit sunset of six years instead of two

348 John McCulley -Tree Fruit Growers

-states support for and provides comment on portions of HB 2257A which deal
with farm worker housing tax credits

381 -refers to the Proposed (-9) Amendments to HB 2257A (Exhibit R)

TAPE 134 SIDE B

017 John VanLandingham Housing Lobby Coalition Co-chair (legal aid lawyer,
Eugene)

VanLandingham -testifies in support of lending and farm worker credits in
the measure which are important for lowering rents and leveraging public
and private dollars

023 Bob May -CASA of Oregon

-explains historical use of tax credit as "a very significant portion of
our total development"

-testifies in support of farm worker tax credit and gives examples of how tax credit dollars "fill the gap" in development of affordable and seasonal

housing

045 -questions and discussion about rules and regulations that help prevent fraudulent use of the tax credit

073 Tom Barrows -Oregon Podiatric Medical Association
-testifies in support of rural medical practice portion of the measure
-distributes Proposed (-10) Amendments to HB 2257A which would include podiatrists in eligibility (Exhibit S)

094 Rep. John Schoon -House District #34
-reports on the House Committee on State and School Finance process on the measure (see Exhibit M - Staff Measure Summary)

120 -questions and discussion,

HB 2255A PUBLIC TESTIMONY

205 Rep. John Schoon -House District #34
-presents rationale of the House Committee on State and School Finance in considering HB 2255A which extends sunset dates for certain pollution, plastics recycling, reforestation, research and development and energy tax credits

306 Rep. Schoon -recommends Governor's review of sunset dates

315 -questions and discussion about reduction of the research and development tax credit

364 Judy Miller -Department of Education, Assistant Supt. for Student Services

-testifies in support of concept of student parent and child development tax credit (Sections 14-16 in the measure)

-states opposition to specific sections in the Proposed (-9) Amendments to HB 2257A (Exhibit R)

TAPE 135 SIDE B

013 -"while we're supportive of the concept of having tax credits for these programs, we really do not support the additional burdens that are being placed on the Department (of Education) at the State level"

-in response to question by Chair Phillips, lists three options for committee consideration: not have the amendments, leave the amendments as is but provide additional staffing to the Department, and delete the tax credit altogether

032 Ed Patterson -Oregon Association of Hospitals and Health Systems

-testifies in support of "medical tax credit for practitioners" portion of HB 2257A

-explains changing factors which affect physician recruitment in rural Oregon and importance of committee reinstating \$5000 annual tax credit versus the \$4000 approved by the House

063 Scott Gallant -Oregon Medical Association

-supports continuance of medical tax credit for practitioners

-expresses concern about two aspects of the current proposal: reduction of

maximum credit for new eligibles and the two year sunset provision

086 -questions and discussion about the proposed amendments

HB 2255A PUBLIC HEARING

110 Jim Whittey -Associated Oregon Industries

-testifies in support of HB 2255A, especially Sections 1-6 which deal with continuing Oregon's pollution control credit program beyond the 12/31/95 sunset date

150 Steve Bender -presents staff overview of HB 2255A and comments on provisions of the proposed legislation (see Exhibit T which includes Staff Measure Summary, Revenue Impact and Fiscal Analysis)

250 Jim Craven -American Electronics Association, Oregon Council

-testifies in support of Oregon research and development tax credit portion

of HB 2255A

-presents historical summary of prior legislative action on R&D tax credits

and distributes written testimony (Exhibit U)

326 -refers to impact of the Proposed (-37) Amendments to HB 2255A (Exhibit Y) which: restores cap on the federally connected credit back to the current law level of \$500,000, increases the alternative credit to \$500,000, provides a five year carry-forward for all filers, and removes the annual program cap

348 Tom O'Connor -Oregon Municipal Electric Utilities

-supports extension of the two energy tax credits in HB 2255A
 -explains use of the credits which are important to rate payers in efforts to get energy conservation into service territories

380 -states support for bill as approved by the House Committee

385 Sandy Flicker -Oregon Rural Electric Cooperative Association
 -states support for HB 2255A energy tax credit programs and extension of the sunset

TAPE 136 SIDE A

004 Tom Berry -Northwest Natural Gas
 -testifies in support of maintaining the same funding level for measure HB 2255A as recommended by the House Committee

013 John Charles -Oregon Environmental Council
 -presents "qualified opposition" about pollution control tax credit program and the new pollution prevention program

-states position that "polluters should not be subsidized by the people they are harming"

037 Charles -suggests conceptual change to the measure to limit tax credit to people who "are doing things that are not otherwise required by state or federal law" and which would limit the benefit to those who go above and beyond requirements

052 -comments on "new" pollution prevention section of the measure and questions whether the "State should be in the business of subsidizing people to clean up their mess"
 (Sen. Gold assumes duties of Acting Chair as Sen. Phillips is briefly excused)

072 Mike Grainey -Oregon Department of Energy, Assistant Director
 -introduces Bill Nesmith, Administrator of Energy Conservation Programs
 -presents and comments on written testimony supporting HB 2255A (Exhibit Z)

099 -questions and discussion about whether changes in HB 2255A will reduce the cost of program administration

122 Kathryn VanNatta -Northwest Pulp and Paper Association and the American Forest and Paper Association
 -supports of extension of tax credits for pollution control facilities and business energy (see Exhibit W)

150 Kathleen Dotten -Oregon Metals Industry Council
 -refers to SB 1078 which comprises the Proposed (-36) Amendments to HB 2255A (Exhibit AA) as a tax credit not to exceed \$2500/employee to certain employers who hire new employees with an income over \$20,000/year

165 Dan Ten Eyke -Oregon Metals Industry Council and Reynolds Metal Company
 -testifies in favor of new hire tax credit in the Proposed (-36) Amendments (Exhibit AA)
 -see written testimony from Reynolds Aluminum (Exhibit BB)

216 Dale MacHafie -Oregon Metals Industry Council Tax Committee and Tax Manager for ESCO Corporation
 -testifies in support of measure as "self-funding" and explains rationale and details of 6% credit

265 -questions and discussion about revenue impact of Proposed (-36) Amendment (Exhibit CC)

302 Steve Bender -explains how revenue impact was calculated, how the credit operates and the possibility of using indexing

371 Lincoln Cannon -Oregon Forest Industries Council, Forest Tax Manager
 -testifies in support of HB 2255A Sections 23-28 (reforestation tax credit)

398 Carolyn Young -Oregon Department of Environmental Quality, Acting Assistant to the Director
 -clarifies that the fiscal impact increase of HB 2255A comes from addition of optional pre-certification on the pollution prevention tax credit

Young -comments on the pollution prevention tax credit proposal, pilot project for new businesses subject to federal requirements under the federal Clean Air Act, and opposing testimony from Mr. Charles

TAPE 137 SIDE A

018 Brent Gunderson -Sun, Wind and Fire Company, President and Oregon Solar Energy Industries Association
 -supports HB 2255A, specifically the business energy and the alternative energy tax credits

033 -suggests an amendment to the measure which would keep the tax credit at the \$1500 level

-explains solar and technology growth in Oregon: employment, energy, environment and export

058 Dave Nelson -Oregon Seed Council and Oregon Dairy Farmers Association
-testifies in support of pollution control facility tax credit in HB 2255A

072 Don Shellenberger -Oregon Farm Bureau
-seconds "Mr. Nelson's comments"

074 John Powell -Simpson Investment and Simpson Overlay Division
-distributes and testifies in support of Proposed (-34) Amendments to HB 2255A regarding the pollution control credit (Exhibit DD)

HB 2255A WORK SESSION

100 Chair Phillips -summarizes amendments presented during public testimony
-suggests date change on pollution control credit to 12/31/01 for consistency with other states

120 -questions and discussion

131 Sen Gold -states concern about granting tax credits in this session in light of Governor's proposed budget which does not renew sunsets
-suggests examination of tax credits every two years by House and Senate committees

159 Steve Bender -explains Proposed (-35) Amendments which deal with the House committee intent for the new pollution program (Exhibit X)
-refers to Revenue Impact of HB 2255A and Proposals (Exhibit CC)

194 Chair Phillips -MOVES PROPOSED (-35) AMENDMENTS TO HB 2255A
-HEARING NO OBJECTION, THE CHAIR SO ORDERS

199 Chair Phillips -MOVES CONCEPTUAL AMENDMENT FOR FACILITIES TO BE COMPLETED BY 12/31/01 AND THE CREDIT APPLICATION TO BE IN BY 12/31/03

-ROLL CALL VOTE MOTION PASSES 3-1
SENATORS VOTING AYE: HARTUNG, WALDEN & PHILLIPS
NAY: GOLD EXCUSED: TROW

215 Chair Phillips -MOVES PROPOSED (-34) AMENDMENT TO HB 2255A
-HEARING NO OBJECTION, THE CHAIR SO ORDERS

226 Sen Hartung -MOVES PROPOSED (-37) AMENDMENTS TO HB 2255A
-discussion to clarify elimination of the DOR proration

246 Chair Phillips -HEARING NO OBJECTION, THE CHAIR SO ORDERS

249 -committee member position statements on the Proposed (-36) Amendments

323 Chair Phillips -NOTES COMMITTEE POSITION OF 2-2 ON THE PROPOSED (-36) AMENDMENTS TO HB 2255A (MOTION FAILS)

334 Sen Gold -MOVES CONCEPTUAL AMENDMENT TO HB 2255A FOR EARNED INCOME TAX CREDIT "WHICH BENEFITS THE MAJORITY OF THE CITIZENS OF OREGON"
Chair Phillips -NOTES COMMITTEE POSITION OF 1-3 ON SEN. GOLD'S CONCEPTUAL AMENDMENT (MOTION FAILS)

365 Van Natta -in response to question by Chair Phillips, describes policy implication of the business energy tax credit program for large industries
(Chair Phillips declares a potential conflict of interest on the amendment)

TAPE 136 SIDE B

007 Mike Grainey -Department of Energy
-explains \$10 million cap under current law and how it is reduced and applied to help as many businesses as possible
-states position of House Committee
-discussion

056 Chair Phillips -MOVES CONCEPTUAL AMENDMENT TO CHANGE THE BETC TO A \$2 MILLION LIMIT
-HEARING NO OBJECTION, THE CHAIR SO ORDERS

064 Chair Phillips -MOVES AMENDED HB 2255A TO THE SENATE FLOOR WITH A DO PASS RECOMMENDATION
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
(no carrier of the measure stated)

HB 2257A WORK SESSION

078 Sen Walden -MOVES PROPOSED (-9) AMENDMENTS TO HB 2257A (farm worker housing)
-discussion of fiscal impact and certification process

103 Chair Phillips -ROLL CALL VOTE MOTION PASSES 3-1
-SENATORS VOTING AYE: HARTUNG, WALDEN & GOLD
NAY: PHILLIPS EXCUSED: TROW
-discussion of extension of sunset date

148 Chair Phillips -MOVES CONCEPTUAL AMENDMENT TO EXTEND THE SUNSET TO 12/31/01 IN THE PROPOSED (10) AMENDMENT TO HB 2257A
-HEARING NO OBJECTION, THE CHAIR SO ORDERS

151 Judy Miller -reiterates concerns about tax credit related to teen parent and child development programs referenced in Sections 14-16 of HB 2257A

185 -questions and discussion
284 Chair Phillips -MOVES CONCEPTUAL AMENDMENT TO HB 2257A REGARDING \$120,000
CAP AND REPORTING REQUIREMENTS
300 -HEARING NO OBJECTION, THE CHAIR SO ORDERS
301 Sen Hartung -MOVES PROPOSED (-10) AMENDMENTS TO HB 2255A (podiatrists)
Chair Phillips -ROLL CALL VOTE MOTION PASSES 3-1
-SENATORS VOTING AYE: HARTUNG, WALDEN & GOLD
NAY: PHILLIPS EXCUSED: TROW
368 Sen Walden -MOVES CONCEPTUAL AMENDMENT TO THE PRIOR MOTION CONCERNING
EXTENDED SUNSET DATE, THAT RURAL HEALTH CREDIT BE INCREASED TO \$5000
378 Chair Phillips -ROLL CALL VOTE: MOTION PASSES 3-1
SENATORS VOTING AYE: HARTUNG, WALDEN & GOLD
NAY: PHILLIPS EXCUSED: TROW
380 Sen Walden -MOVES HB 2257A AS AMENDED TO THE SENATE FLOOR WITH DO PASS
RECOMMENDATION
385 Chair Phillips -HEARING NO OBJECTION, THE CHAIR SO ORDERS
Sen. Walden -will carry the measure on the Senate floor
HB 2265A WORK SESSION
391 Chair Phillips -explains that the measure contains just a relating clause
-notes conversation today with Sen. Trow, who is excused from the meeting
but stated opposition to the Proposed (-3) Amendment to HB 2265A
434 Steve Meyer -provides brief staff comment on the rental equipment issue
and Proposed (-3) Amendment to HB 2265A (Exhibit FF) which includes an
addition of \$1000/item limit on value
440 Chair Phillips -MOVES THE PROPOSED (-3) AMENDMENTS TO HB 2265A
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
442 Chair Phillips -MOVES HB 2265A AS AMENDED TO THE SENATE FLOOR WITH A DO
PASS RECOMMENDATION
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
Chair Phillips -will carry the measure on the Senate floor
TAPE 137 SIDE B
HB 2385A PUBLIC HEARING
007 Chair Phillips -summarizes history of the measure, noting apparent lack
of opposition
010 Steve Meyer -presents staff overview of HB 2385A which authorizes counties
to appoint service officers to give assistance to veterans and dependents
030 Mary Newman -Oregon County Veteran Service Officers Association
-in response to question by Chair Phillips, states no known opposition and
no amendments needed for this measure
HB 2385A WORK SESSION
043 Chair Phillips -MOVES HB 2385A TO THE SENATE FLOOR WITH A DO PASS
RECOMMENDATION
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
Sen Hartung -will carry the measure on the Senate floor

HB 2163A PUBLIC HEARING
057 Lt. Cliff Daimler -Oregon State Police
-HB 2163A requires person applying to have conviction set aside to pay \$80
fee to Department of State Police for expunging conviction records
-explains workload increase because of criminal history checks of people
working with children, disabled and elderly which necessitates funding of
program with FTE
066 Chair Phillips -summarizes that the request is in the budget submitted to
Ways and Means, but that fee needs authorization
-states opinion against expungement
HB 2163A WORK SESSION
072 Chair Phillips -MOVES HB 2163A TO THE SENATE FLOOR WITH A DO PASS
RECOMMENDATION
-HEARING NO OBJECTION, THE CHAIR SO ORDERS
Sen Walden -will carry the measure on the Senate floor
077 Chair Phillips -adjourns the meeting at 4:29 pm

Janice DeVito
Committee Assistant

Kimberly Taylor James
Office Manager

Exhibits Summary:

- A. HB 3133A, Meyer, Proposed Amendments to HB 3133A (BPS/hk) 5/19/95
- B. HB 3133A, Meyer, Staff Measure Summary/House Committee on State and School

Finance

- C. HB 3133A, Meyer, Revenue Impact of Proposed Legislation, 5/5/95
- D. HB 3133A, Meyer, Fiscal Analysis of Proposed Legislation, 5/9/95
- E. HB 3133A, Phillips, five letters of testimony in support of HB 3133A
- F. SB 419, Paulus, Proposed Amendments to SB 419
- G. SB 419, Eachus, testimony from Public Utility Commission, 5/22/95
- H. HB 2140B, Meyer, Staff Measure Summary
- I. HB 2140B, Meyer, Revenue Impact of Proposed Legislation, 5/5/95
- J. HB 2140B, Meyer, Fiscal Analysis, 5/15/95
- K. HB 2140, Fish, testimony from Oregon Economic Development Dept., 5/22/95
- L. HB 2140B, Meyer, Proposed (-15) Amendments to HB 2140 (JB/hk) 5/22/95
- M. HB 2257A, Bender, Staff Measure Summary/House Committee on State and

School Finance

- N. HB 2257A, Bender, Revenue Impact of Proposed Legislation, 5/1/95
- O. HB 2257A, Bender, Fiscal Analysis, 5/10/95
- P. HB 2257, Myers, Testimony from Oregon Dental Association
- Q. HB 2257, Whitaker, documentation beginning with Areas Eligible for Rural

Physician Tax Credit

- R. HB 2257A, Bender, Proposed (-9) Amendments to HB 2257A (BPS/dj/hl) 5/18/95
- S. HB 2257A, Burrows, Proposed (-10) Amendments to HB 2257A (BPS/dj) 5/22/95
- T. HB 2255A, Bender, Staff Measure Summary/House Committee on State and School Finance, Revenue Impact and Fiscal Analysis
- U. HB 2255A, Craven, testimony from American Electronics Association, 5/22/95
- V. HB 2255A, Young, testimony from Oregon Department of Environmental Quality, 5/22/95

- W. HB 2255A, VanNatta, testimony from NW Pulp and Paper Assn. and American Forest and Paper Assn., 5/22/95

- X. HB 2255A, Bender, Proposed (-35) Amendments to HB 2255A (BPS/dj/hk) 5/19/95
- Y. HB 2255A, Bender, Proposed (-37) Amendments to HB 2255A (BPS/dj/hl) 5/22/95
- Z. HB 2255A, Grainey, testimony from Oregon Department of Energy, 5/95
- AA. HB 2255A, Bender, Proposed (-36) Amendments to HB 2255A (BPS/dj/hk) 5/22/95

- BB. HB 2255A, Ten Eyke, testimony from Reynolds Aluminum, 5/95
- CC. HB 2255A, Bender, Revenue Impact of HB 2255A and Proposals, 5/22/95
- DD. HB 2255A, Bender, Proposed (-34) Amendments to HB 2255A (BPS/dj/hl) 5/18/95

- EE. HB 2255A, Bender, Oregon Tax Expenditures, Research Report #6-94
- FF. HB 2265A, Meyer, Proposed (-3) Amendments to HB 2265A (BPS/hk) 5/22/95

- GG. HB 2265A, Meyer, Staff Measure Summary/House Committee on State and School Finance, Revenue Impact and Fiscal Impact

- HH. HB 2385A, Meyer, Staff Measure Summary/House Committee on General Government and Regulatory Reform, Revenue Impact and Fiscal Impact

- II. HB 2163A, Scherzinger, Staff Measure Summary/Senate Committee on Judiciary and Fiscal Analysis