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WORK SESSION: SB S 204, 211 & 208
PUBLIC HEARING: SB S 204 & 211
BILL INTRODUCTIONS: LCS 2654,
3524 & 3590
TAPES 044-045, (SIDES "A" ONLY)

SENATE COMMITTEE ON GOVERNMENT
FINANCE AND TAX POLICY

FEBRUARY 28 1995 - 1:00 P.M. - HEARING ROOM A - STATE CAPITOL BUILDING

Members Present: Sen. Shirley Gold, Acting Chair
Sen. Tom Hartung
Sen. Cliff Trow
Sen. Eugene Timms (arrives 1:50 pm)

Excused: Chair Paul Phillips
Sen. Greg Walden

Witnesses: Darren Bond, Director of Finance, Oregon State Treasury
Jim Manary, Department of Revenue

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

TAPE 044 SIDE A
005 Chair Gold -calls the meeting to order at 1:17 pm
-welcomes Sellwood Middle School students
SB 204 PUBLIC HEARING
017 Dick Yates -provides staff comment on materials distributed for SB 204
consisting of Proposed (-1) Amendments (Exhibit A) and Background report
(Exhibit B)
023 -describes permanent and temporary aspects of the amusement device tax
-the measure requires Department of Revenue, rather than State Treasurer,
to allocate revenues from excise taxes on amusement devices.
055 -presents Revenue Impact Statement (Exhibit C) and Interagency Agreement
between the Oregon State Lottery and Oregon Department of Revenue (Exhibit
D)
066 -notes Fiscal Impact Statement (Exhibit E)
072 Darren Bond -Oregon State Treasury
-distributes written testimony (Exhibit F) which describes purpose of SB 204

to make technical corrections to existing statutory language, clarify the
roles of the subject agencies and place statutory responsibility for

carrying out certain duties with specified agencies

091 Jim Manary -Oregon Department of Revenue
-states that bill reflects current practice and will clarify responsibilities

111 -discussion and questions about (-1) Proposed Amendments (Exhibit A), length of time since last review of financial distribution, and justification for the current distribution which achieves revenue neutrality through the next biennium

SB 211 PUBLIC HEARING

248 Dick Yates -presents staff comment on SB 211 which clarifies whether or not a person having lottery machines at several different locations will have net receipts controlled by operation of the machines at a given location or at multiple locations

-presents Revenue Impact of Proposed Legislation (Exhibit G) and information from ORS 320.030 which describes Exemptions (Exhibit H)

291 -Section 2 of the bill exempts a number of amusement devices and returns

them to status of 1991 law (when they had inadvertently been omitted)and refunds taxes collected on those devices since 1/1/93

282 Jim Manary -Department of Revenue
-provides additional clarification of Section 2-3 and current program administration

SB 208 WORK SESSION

336 Steve Meyer -Legislative Staff
-defers to Department of Revenue for explanation of SB 208

358 Jim Manary -Department of Revenue
-provides overview of SB 208

452 -describes rationale for Proposed (-2) Amendments to SB 208 (Exhibit I)

TAPE 045 SIDE A

021 Steve Meyer -suggests addition of two words to Proposed Amendments on page 4, line 8, "sponsors and assessor's approval shall be evidenced"

052 Acting Chair Gold -MOVES ACCEPTANCE OF WORDING "ASSESSOR'S APPROVAL" AT PAGE 4 LINE 8 OF PROPOSED (-2) AMENDMENTS TO SB 208

-THERE BEING NO OBJECTION, THE CHAIR SO ORDERS

COMMITTEE RECESS 1:50-1:53 pm

(brief gap in tape record)

-Senator Timms -arrives at the meeting to establish quorum

-Acting Chair Gold -apprises Sen. Timms of progress in work sessions

-Acting Chair Gold -MOVES AMENDED PROPOSED (-2) AMENDMENTS TO SB 208

060 Meyer -provides additional explanation of Proposed (-2) Amendments to SB 208

074 Acting Chair Gold -THERE BEING NO OBJECTION, THE CHAIR SO ORDERS

076 Acting Chair Gold -MOVES AMENDED SB 208 TO THE SENATE FLOOR WITH A DO PASS

RECOMMENDATION

-ROLL CALL VOTE: MOTION PASSES 4-0

-SENATORS VOTING AYE: HARTUNG, TIMMS, TROW & GOLD

EXCUSED: WALDEN &

PHILLIPS

084 -carrier of bill to be decided by Chair Phillips

BILL INTRODUCTIONS

085 Acting Chair Gold -MOVES COURTESY INTRODUCTION OF LCS 2654, 3524 & 3590 (SEE EXHIBITS J-K-L RESPECTIVELY)

-THERE BEING NO OBJECTION, THE CHAIR SO ORDERS

SB 204 WORK SESSION

090 Chair Gold -explains that this measure would place in statute (what is now current practice) that the Department of Revenue, rather than the State

Treasurer, allocates revenues from excises taxes on amusement devices

-MOVES PROPOSED (-1) AMENDMENT TO SB 204

101 Yates -presents brief staff comment about portion of (-1) Proposed Amendment which deals with the motor carrier account in the general fund

-THERE BEING NO OBJECTIONS, THE CHAIR SO ORDERS

115 Acting Chair Gold -MOVES AMENDED SB 204 TO SENATE FLOOR WITH A DO PASS

RECOMMENDATION

-discussion

-ROLL CALL VOTE: MOTION PASSES 4-0

-SENATORS VOTING AYE: HARTUNG, TIMMS, TROW & GOLD

EXCUSED: WALDEN &

PHILLIPS

-Senator Trow will carry the bill on the Senate Floor

SB 211 WORK SESSION

133 Acting Chair Gold -MOVES SB 211 TO THE SENATE FLOOR WITH A DO PASS
RECOMMENDATION

164 Yates -clarifies that exemptions in this bill were in 1991 law, but and
were inadvertently omitted in 1993 restructuring of the tax
-discussion

182 Acting Chair Gold -ROLL CALL VOTE: MOTION PASSES 4-0
-SENATORS VOTING AYE: HARTUNG, TIMMS, TROW & GOLD

EXCUSED: WALDEN &

PHILLIPS

-Senator Gold will carry the bill on the Senate Floor
-adjourns the meeting at 2:08 pm

Janice DeVito
Committee Assistant

Kimberly Taylor James
Office Manager

Exhibits Summary:

- A. SB 204, Yates, (-1) Proposed Amendments, 2/27/95 (JB/lg)
- B. SB 204 & SB 211, Yates, Background with 1993 research reference attached,

2/27/95

- C. SB 204, Yates, Revenue Impact of Proposed Legislation, 2/27/95
- D. SB 204, Yates, informational Interagency Agreement between Oregon State Lottery and Oregon Department of Revenue
- E. SB 204, Yates Fiscal Impact Assessment, 2/27/95
- F. SB 204, Bond, Oregon State Treasury testimony with ORS reference attached, 2/28/95
- G. SB 211, Yates, Revenue Impact of Proposed Legislation, 2/27/95
- H. SB 211, Yates, p.332, 320.030 reference of ORS regarding Revenue and Taxation
- I. SB 208, Meyer, (-2) Proposed Amendments, 2/28/95 (BPS/dc)
- J. LC2654 Draft, 2/27/95 (SH/hl)
- K. LC3524 Draft, 2/27/95 (BPS/hl)
- L. LC3590 Draft, 2/27/95 (BPS/dc)