

Work Session HB 2058, HB 2029 Public Hearing B2413
Tape 19 A/B
20 A

HOUSE COMMITTEE ON
REVENUE AND SCHOOL FINANCE
SUBCOMMITTEE ON INCOME TAXATION
FEBRUARY 8, 1993 8:00 AM HEARING ROOM 343 STATE CAPITOL
BUILDING

Members Present: Representative John Schoon, Chair Representative Ron Adams
Representative Tony Federici Representative Delna Jones, Ex Officio
Representative Gail Shibley Representative Greg Walden
Witnesses Present: Jim Manary, Oregon Department of Revenue (DOR) Barbara
Seymour, Legislative Counsel (LC) Don O'Meara, Oregon Department of Revenue
Staff: Richard Yates, Legislative Revenue Office
Mary Gottlieb, Committee Assistant

TAPE 019 SIDE A

001 CHAIR SCHOON called the meeting to order at 9:12.
006 CHAIR SCHOON opened the work session for HB 2058.
010 JIM MANARY began the session by discussing the amendments for HB 2058.
He asked for a delay until Wednesday, February 10, for the DOR to put
together more information. There were no objections.
024 CHAIR SCHOON closed the work session on HB 2058 and opened the work
session for HB 2029.
027 JIM MANARY continued with his testimony on HB 2029, which allows payment
of income taxes with credit or bank cards and specifies that taxpayer pays
any bank fees for using card, allows the Department of Revenue to divide
tax liability in cases of divorce or separation, and establishes time
limits and conditions for duty of garnishee to deliver property in safe
deposit box to state agency.
Questions and discussion.

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

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180 JIM MANARY explained the liability of corporation officers, as apposed
to employees, for back taxes.

Discussion continues on this topic.

265 JIM MANARY brought the committee's attention to the language in Section
8, page 6, dealing with tax liability in cases of divorce or separation,
particularly when one spouse has left the state, the remaining spouse would
owe only 50%.

Questions and discussion.

TAPE 020, SIDE A

002 Discussion continues on HB 2029.

024 DON O'MEARA explained the liability of corporations when the
corporations have dissolved.

Questions and discussion.

068 CHAIR SCHOON asked JIM MANARY and DON O'MEARA to bring a recommendation on the tax liabilities of partnerships on Wednesday, February 10.

073 CHAIR SCHOON closed the work session on HB 2029 and opened the public hearing on HB 2413.

079 BARBARA SEYMOUR explained HB 2413, a bill which she drafted and which combines, moves, and revises certain income and excise tax credits in Oregon Revised Statutes.

Questions and discussion with BARBARA SEYMOUR.

337 CHAIR SCHOON conducted administrative business.

TAPE 019 SIDE B

031 CHAIR SCHOON adjourned the meeting at 10:06 a.m.

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Mary Gottlieb, Committee Assistant
Kimberly Taylor, Office Manager
NO EXHIBITS

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