

Public Hearing & Work Session: HB 2017 SB 546 Work Session: HB 3288
SB 673
HB 3478
HB 2825
Tapes 79-80 A/B
81 A
HOUSE COMMITTEE ON
REVENUE AND SCHOOL
FINANCE

MAY 10, 1993 9:00 AM HEARING ROOM A STATE CAPITOL BUILDING

Members Present: Representative Delna Jones, Chair Representative John Schoon, Vice Chair Representative Ron Adams Representative Tom Brian Representative Mike Burton Representative Margaret Carter Representative Tony Federici Representative Fred Girod Representative Gail Shibley Representative Greg Walden Representative Jim Whitty
Witnesses Present: Steve Johansen, Oregon Parks and Recreation Department Phil Peach, Executive Director, Oregon Lodging Association Bill Penhollow, Association of Oregon Counties
Staff: James Scherzinger, Legislative Revenue Officer
Steve Meyer, Legislative Revenue Office
Paula McBride, Committee Assistant

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006 CHAIR JONES called the meeting to order at 9:48 and conducted administrative business.

020 CHAIR JONES opened the Public Hearing on SB 546.

024 STEVE JOHANSEN related that the Oregon Parks ~ Recreation Department was neutral concerning SB 546. He spoke about tourism and its importance to his department, which would collect the tax mandated by SB 546. He did mention some concerns with the bill. He also delineated the present issues for his department, specifically that current revenues were not adequate to keep up with park use, and he talked about how SB 546 might benefit Parks and Recreation. Exhibit 1

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Questions and discussion about fees currently charged by the Parks and Recreation Department for camp sites, both for day and night use.

148 CHAIR JONES conducted administrative business.

151 STEVE MEYER explained SB 546, which would legislate that if any local government charged fees for private RV or camping spaces, they must charge the same fees for public spaces. However, SB 546 would allow the public owner to keep 50% of the tax collected. The revenue impact would be approximately \$150,000 for the state (Parks and Recreation Department) and \$150,000 for local governments. This would effect 13 counties and three cities that impose a shortterm lodging tax, only some of which apply to campgrounds. Exhibits 2-4

180 REP. WHITTY talked about other current pending legislation that would effect SB 546.

Questions and discussion interspersed

233 REP. BRIAN raised the question of whether or not it is legal for local governments to tax or fee a state activity.

Discussion

Questions and discussion continued concerning SB 546

378 STEVE JOHANSEN talked about the concerns of the Parks and Recreation Department on how the tax in SB 546 would be collected.

Questions and discussion

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005 CHAIR JONES talked about the changes that had occurred on the Senate side to SB 546.

014 PHIL PEACH testified in support of SB 546. He spoke about rising taxes on transient lodging, many of which were currently applied to privately owned RV parks. He stressed that public parks should be required to tax transient customers if private parks were required to do so to remedy a severe equity problem. He talked about the amendment that was Section 2 of SB 546 as it came from the Senate, which he believed should be removed. He believed the Senate would still support SB 546 if that language were removed, which he urged the members to do. He submitted letters supporting this position. Exhibits 5-8

Questions and discussion

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194 BILL PENHOLLOW testified in support of SB 546, but opposed the amendments approved by the Senate (Section 2). His testimony was verbatim. Exhibit 9

Questions and discussion

344 BILL PENHOLLOW raised a question for B.J. SMITH (League of Oregon Cities, who was unable to attend) concerning the fact that SB 546 doesn't contain a definition of "spaces" relating to "recreational vehicle spaces." She wanted to know how the bill would effect such places as county fairground overnight facilities and other places where, on occasion, overnight camping was allowed. He believed SB 546 was not intended to apply for this kind of space.

Questions and discussion

362 BILL PENHOLLOW addressed the issue of why his organization disapproved of Section 2 of SB 546 (the amendments implemented by the Senate before passage).

Questions and discussion

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002 Questions and discussion continued with BILL PENHOLLOW.

040 BILL PENHOLLOW spoke about of policing Oregon parks, relating that in most areas there was an agreement between the county and the state for this type of service.

Questions and discussion

089 BILL PENHOLLOW stressed that the revenue raised by the proposed tax in SB 546 "falls vastly short of the \$1 million revenue need they [Parks & Recreation Department] have to just preserve the beautiful state park system..." Both the Parks & Recreation Department and county parks support HB 2123 that would increase fees by even larger amounts than SB 546.

Questions and discussion

120 REP. BURTON asked for a fiscal impact from SB 546 from the cities and counties.

Discussion

133 CHAIR JONES closed the Public Hearing on SB 546.

138 CHAIR JONES opened the Work Session on HB 2017.

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136 STEVE MEYER explained HB 2017, which would allow counties to cancel certain delinquent property taxes, interests, penalties on certain eligible properties from 1/1/85 and 6/30/92 acquired by a non-profit corporation. He mentioned the amendments HB 2017-2, requested by members, that delete sections 2 and 3 of HB 2017 and added other requested language. He also explained another set of requested amendments, HB 2017-3. Exhibits 11 and 12

176 MOTION REP. JONES moved to adopt amendments HB 2017-2

NO DISCUSSION

179 ORDER There being no objection, CHAIR JONES so ordered.

181 CHAIR JONES asked members if they wanted additional information about HB 2017.

Questions and discussion

191 MOTION REP. CARTER moved HB 2017 as amended with a do-pass

recommendation.

NO DISCUSSION

196 VOTE The motion passed 10-1. Ayes: REPS. WHITTY, ADAMS, BRIAN, BURTON, CARTER, FEDERICI, SHIBLEY, WALDEN, SCHOON, and CHAIR JONES. Nays: REP. GIROD.

207 CHAIR JONES opened the Work Session on HB 3288.

210 STEVE MEYER said HB 3288-4 was the version of the bill that came from the Subcommittee on Property Taxation, and the bill exempted land that has been acquired by an Indian tribe if the tribe intended to put the land into a Federal trust. Such land will be exempt from the time the land is acquired to the time when it is accepted by the Federal Government. He mentioned relevant dates in HB 3288-4. The bill related to a specific case involving the Confederated Tribes of Coos, Umpqua, and Siuslaw. Exhibit 16 18

Questions and discussion

302 STEVE MEYER stipulated that HB 3288-4 related to trusts that had already been requested and/or were in process.

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Questions and discussion

373 MOTION REP. WHITTY moved to adopt amendments HB 3288-4

NO DISCUSSION

377 ORDER There being no objection, CHAIR
JONES so ordered.

379 MOTION REP. WHITTY moved HB 3288 as amended
to the House Floor with a do-pass
recommendation.
NO DISCUSSION

386 VOTEThe motion passed 11-0. Ayes:
REPS. SHIBLEY, WALDEN, WHITTY,
ADAMS, BRIAN, BURTON, CARTER,
FEDERICI, GIROD, SCHOON, and CHAIR
JONES.

397 CHAIR JONES opened the Work Session on SB 673.

399 STEVE MEYER explained that SB 673 dealt with low-income housing owned
by a nonprofit corporation. The bill would eliminate the present sunset
date. The amendments SB 673-1 reflected the request of the Subcommittee on
Property Tax for a new sunset date of July 1, 2004. The amendments would
also allow additional time to file for the exemption if the property was
acquired after March 1. He explained this particular low-income housing
program. Exhibits 1921

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004 MOTION REP. BRIAN moved adoption of
amendments SB 673-1

NO DISCUSSION

006 ORDER There being no objection, CHAIR
JONES so ordered.

006 MOTION REP. CARTER moved SB 673 as
amended to the House Floor with a
do-pass recommendation.

DISCUSSION

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meeting. Text enclosed in quotation marks reports the speaker's exact
words. For complete context of proceedings, please refer to the tape
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014 VOTEThe motion passed 11-0. Ayes: ~
REPS. WALDEN, WHITTY, ADAMS, BRIAN,
BURTON, CARTER, FEDERICI, GI~u,
SHIBLEY, SCHOON, and
CHAIR JONES.

025 CHAIR JONES opened the Work Session on HB 3478.

032 STEVE MEYER explained HB 3478, as amended by the Subcommittee with
language in the amendments HB 3478-2, deal with proration of property taxes
for housing authorities. Meyer went on to explain the current process is
that buyer and seller negotiate who pay what portion of property tax, HB
347 8 allows the authority to request the tax collector divide the taxes
between the portion of tax year that the taxable owner is responsible and
then the housing authority, once it purchases the property, for the
remainder of the tax year that property would be exempt.

065 MOTION Representation Brian moved adoption
of HB 3478-2 amendments.

068 ORDER There being no objection, CHAIR
JONES so ordered.

069 MOTION REP. BRIAN moved HB 3478 as amended
to the House Floor with a do pass
recommendation.

Discussion

098 VOTE The motion passed 10-1. Ayes:

REPS. WHITTY, ADAMS, BRIAN,
BURTON, CARTER, FEDERICI, SHIBLEY,
WALDEN, SCHOON, and CHAIR JONES.

Nays: REP. GIROD

108 CHAIR JONES opened the Work Session on HB 2825.

112 STEVE MEYER explained HB 2825, as amended by HB 2825-3 the Subcommittee on Property Taxation, deals with the elderly rental assistant program and allows the rental paid by a mobile homeowner or a manufactured homeowner for a space in a park or locating the home or if a floating home for rent paid for a moorage to be eligible for a refund the program if all other requirements are met. Exhibit 25-26-27

Questions and discussion, specifically about the costs of the Elderly Rental Assistance Program if HB 2825 were implemented.

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222 STEVE MEYER talked about the definition in current statute of "gross rent", which was also contained in the amendments HB 2825-3.

Questions and discussion about qualifications for HB 2825

320 Discussion of floating homes as pertaining to the bill.

Further questions regarding HB 2825

371 MOTION REP. BRIAN moved adoption of the HB 2825
3 amendments.

375 ORDER There being no objection, CHAIR JONES so
ordered.

376 MOTION REP. BRIAN moved HB 2825 as amended to
the House Floor with a do-pass
recommendation.

378 VOTE The motion passed 10-1. Ayes: Reps.
BRIAN, BURTON, CARTER, FEDERICI, GIROD,
DELNA JONES, SCHOON, SHIBLEY, WALDEN,
WHITTY. Nay: Rep. ADAMS

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002 CHAIR JONES conducted administrative business.

Discussion

110 CHAIR JONES adjourned the meeting at 11:47.

PaulaK.McBride, Committee Assistant

Kimberly Taylor, Office Manager

EXHIBIT SUMMARY

1. SB 546, from Robert L. Meinen, Director, Oregon State Parks and Recreation Department, presented by Steve Johansen.
2. Staff Measure Summary, SB 546, Steve Meyer, Legislative Revenue Office.
3. Revenue Analysis of Proposed Legislation, SB 546, Steve Meyer, Legislative Revenue Office.
4. Fiscal Analysis of Proposed Legislation, Roz Shirack, Legislative Fiscal Office.

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5. Letter to House Revenue Committee, from William C. Brown, Seal Rocks Trailer Cove, presented by Phil Peach, Oregon Lodging Association.
6. Statement to House Revenue Committee, from Oregon Lodging Association, Phil Peach.
7. Letter to Phil Peach, from thomas P. Kerr, General Partner, Fir Grove RV& Trailer Park, presented by Phil Peach, Oregon Lodging Association.
8. Letter to House Revenue Committee, from James D.McLean, Owner, Cold Springs Resort & RV Park, presented by Phil Peach, Oregon Lodging Association.
9. Testimony of Bill Penhollow, Association of Oregon Counties.
10. Letter to Chair Jones, from Senator Paul Phillips, District 4.
11. HB 2017-2, Steve Meyer, Legislative Revenue Office.
12. HB 2017-3, Steve Meyer, Legislative Revenue Office.
13. Staff Measure Summary, HB 2017, Steve Meyer, Legislative Revenue Office.
14. Revenue Analysis of Proposed Legislation, HB 2017, Steve Meyer, Legislative Revenue Office.
15. Fiscal Impact Assessment, HB 2017, Legislative Fiscal Office.
16. HB 3288-4, Steve Meyer, Legislative Revenue Office.
17. Staff Measure Summary, HB 3288-4, Steve Meyer, Legislative Revenue Office.
18. Revenue Analysis of Proposed Legislation, HB 3288-4, Steve Meyer, Legislative Revenue Office.
19. SB 673-1, Steve Meyer, Legislative Revenue Office.
20. Staff Measure Summary, SB 673-1, Steve Meyer, Legislative Revenue Office.
21. Revenue Analysis of Proposed Legislation, SB 673-1, Steve Meyer, Legislative Revenue Office.
22. Staff Measure Summary, HB 3478-2 (Preliminary), 5/10/93
23. Legislative Revenue Analysis, HB 3478-2, 5/3/93
24. Legislative Fiscal Analysis, HB 3478, 4/13/93
25. HB 2825-3 Amendments, 5/3/93
26. Staff Measure Summary, HB 2825-3 (Preliminary), 5/10/93
27. Legislative Revenue Analysis, HB 2825-3, 5/4/93

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