

Public Hearing: Tax Reform Bills  
(HJR 4, HJR 5, HJR 10, HJR 18, HJR  
25, HJR 28, HJR 44, HJR 60, HJR 61,  
HJR 66, HB 2393, HB 2394, HB 2432,  
HB 2500, HB 2501, HB 2872, HB 3388  
Tapes 106-109 A/B  
HOUSE COMMITTEE ON  
REVENUE AND SCHOOL  
FINANCE

NAY 27, 1993 8:00 AN 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 Tony Federici  
Representative Fred Girod  
Representative Gail Shibley  
Representative Greg Walden  
Representative Jim Whitty

Members Excused: Representative Margaret Carter

Witnesses Present: Mike Dewey, Oregon Wheat Growers League Clinton Reeder,  
Oregon Wheat Growers League Ellen Lowe, Ecumenical Ministries of Oregon;  
and Heart of Oregon Coalition William Weismann, Children First for Oregon  
Gordon Boorse, Oregon School Boards Association Chris Dudley, Oregon School  
Board Association Mike Lindberg, League of Oregon Cities B.J. Smith, League  
of Oregon Cities Gary Carlson, Associated Oregon Industries Don  
Schellenberg, Oregon Farm Bureau Carl Bailey, Bend

Staff: James Scherzinger, Legislative Revenue Officer  
Steve Bender, Legislative Revenue Office  
Paula McBride, Committee Assistant

TAPE 106 SIDE A

011 CHAIR JONES called the meeting to order at 8:12.  
012 CHAIR JONES opened Public Hearing on Tax Reform Bills listed.  
017 MIKE DEWEY directed members' attention to Exhibit 1 and introduced  
Clint Reeder noting Mr. Reeder would focus his testimony on sales tax with  
regard to agriculture.

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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  
recording.

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056 CLINTON REEDER discussed his business as a wheat grower in Eastern  
Oregon. He talked about the research he had done on the Clinton Economic  
Package and other bills currently in Washington, DC, to determine the  
collective impact of this legislation.

Questions and discussion

089 MIKE DEWEY related that the research done by CLINTON REEDER was the  
first analysis done of the Clinton Package from an agricultural  
perspective.

097 CLINTON REEDER related that his research had been seen and reviewed by  
congressional leaders and experts with the relevant agricultural  
departments in Washington, DC. No one had reputed the research, and he  
believed the research was highly credible. Exhibit 1

118 CLINTON REEDER talked about material on page 9 of his research report, entitled "The Potential Impact of Federal Policy Changes, Plus New Taxes and Fees Upon Oregon Wheat Farms and Upon Oregon Public Revenues." Exhibit 1

158 CLINTON REEDER referred to information on page 11 of his report, discussing the proposed federal fuel tax. Exhibit 1

167 CLINTON REEDER talked about the costs of irrigation in Oregon, referring to information on page 11 of his report. Exhibit 1

181 CLINTON REEDER explained what he believed would be the "Potential Aggregate Impact Upon A Typical Oregon Wheat Farm," using information on page 11 of Exhibit 1.

197 CLINTON REEDER discussed the potential aggregate impact of his research on an individual farm. Exhibit 1, pages 1213

217 CLINTON REEDER believed his figures were correct, though disturbing. He talked about the pressure the rural community had been under, especially since the last two Federal farm bills. He explained why farms needed the farm bills in the first place. Exhibit 1

240 REP. SCHOON and CLINTON REEDER talked about the figures in his summary in his research report. Exhibit 1, pages 1011

268 CLINTON REEDER directed members' attention to charts in his research report. Exhibit 1, pages 17, 18, and 19

Questions and discussion

30i CLINTON REEDER discussed more charts in his exhibit, beginning with the fourth chart on page 20, entitled "Index of Prices

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Received By Food Grain Farms and Index of Prices Paid by Farmers, 1981 to 1991. He talked about the influences of the international grain market on American wheat farms. Exhibit 1

333 CLINTON REEDER explained chart 5 in his research report, which showed the relationship of the price for wheat compared to increased prices for production. Exhibit 1

351 CLINTON REEDER asked members to look at the sixth chart in his report, which compared biological sustainability of wheat production to economic sustainability from the years 1931-1991. He explained the meaning of these terms. Exhibit 1, page 22

TAPE 107 SIDE A

002 CLINTON REEDER continued his explanation of the chart that compared biological with economic sustainability of wheat growing. Exhibit 1, page 22

Questions and discussion

028 CLINTON REEDER explained Table 1 included outlays for farm, production, major capital, and family living items. REEDER believed the sales tax should not be applied to inputs to manufacturing and production processes. Exhibit 1, page 22

Questions and discussion

067 CLINTON REEDER referred to Table 2 to illustrate the effect a sales tax would have on the living of a family that farmed. He believed that the tax reform package should be a consumptive tax.

091 REP. GIROD and CLINTON REEDER discussed the concept of a free market on wheat farmers, exploring what factors the Federal government may use to manipulate the Federal Budget.

Discussion  
continued

156 REP. WALDEN and CLINTON REEDER discussed potential cuts in state spending. CLINTON REEDER talked about ground water protection, believing in voluntary compliance, related to the Oregon Department of Environment Quality. REEDER expressed personal concerns about State agency budgets.

222 REP. SHIBLEY and CLINTON REEDER talked further about the Federal Budget and Federal Deficit, specifically related to how the Deficit might be reduced dramatically. He stressed that both the State of Oregon and the Federal Government had been living beyond their means, and that entitlement programs must be cut.

294 REP. SCHOON and CLINTON REEDER explored the issue of providing

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for citizens that "need" versus providing for citizens that "want."

Discussion

325 REP. FEDERICI and CLINTON REEDER explored the purpose of the research report, specifically whether or not agriculture should be exempt from a sales tax if one passed in the state. He reiterated that his association preferred a small increase in the income tax, and at the current time he had no strong position on the sales tax until he saw the structure of it. He stressed that farmers as an industry were not opposed to reasonably funding state government, but he believed that farmers could not afford to pay a sales tax that exceeded what they paid in property taxes.

Discussion

TAPE 106 SIDE B

002 Discussion continued with CLINTON REEDER about the form of tax he would support, related to his industry.

021 MIKE DEWEY explained why they had not talked about the income tax.

027 ELLEN LOWE described her organization, and support for restructuring Oregon's tax system to meet the criteria of "adequacy, ability to pay, and consumer responsibility." She said she was expressing the concerns of the most needy and abused of the citizens. She wanted all to share the financial responsibility for creating a system that allowed Oregon to grow and have sensitivity to those in need. She talked about her work with a group called "The Heart of Oregon." While not focusing on a single solution, this group explored a number of solutions the legislature might take to reform the tax system. She believed that the gross receipts tax was gaining acceptance, and she mentioned the fragility of the lottery and the monies that come from this source.

Discussion

108 ELLEN LOWE talked about a possible homestead exemption, which should be funded so it doesn't negatively impact local government. She also suggested that any change in the income tax should be related to the nature of the principle tax proposed by the legislature. She believed the poorest of the working poor should be dropped from the income tax entirely. Another criteria she explored was consumer responsibility, which was why she advocated increases in taxes on cigarettes, and alcoholic products, not as replacement revenue but to respond to current needs caused by these products. She offered her continued commitment to work with the legislature

to build consensus about the responsibility of citizens to financially support "our shared community."

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154 REP. SHIBLEY and ELLEN LOWE explored the concept of a dedicated funding source for education, taking education completely off the local property rolls throughout the state. Primarily her advocacy was for all services that make Oregon a community of interrelated people.

204 REP. WALDEN and ELLEN LOWE explored the issue of how much she believed should be raised by a tax package. She believed that any package should include a consideration of how to modify the income tax, and that replacement revenues, needed as a result of Measure 5, should be only a starting point for any tax reform the members attempt to do. She believed \$2.3-2.4 billion would need to be raised.

253 REP. WALDEN and ELLEN LOWE explored the belief that many citizens have that the members have not cut government spending. She thought that organizations had not done a good enough job in informing the public that cuts had been made, and she mentioned some cuts of which she approved. She believed more responsibility for education should be taken up by various organizations, including hers. She thought one issue that caused problems for citizens was that they didn't think far enough into the future.

337 REP. FEDERICI and ELLEN LOWE talked about information on page 31 of her handout. Exhibit 2

353 REP. WHITTY and ELLEN LOWE talked about information provided by the first witness (Clinton Reeder), taken from his research report, related to "perceptions of truth."

401 REP. BRIAN and ELLEN LOWE discussed information from her exhibit that related to the potential elimination of property tax exemptions.

TAPE 107 SIDE B

033 BILL WEISMANN described his organization, which works to establish children as Oregon's first priority, and he believed that any tax reform package developed by the Legislature must take children into account. His organization did not take a position on any specific tax measure, but he believed any proposal should have principles and address specific benchmarks, which he delineated. His testimony was verbatim. Exhibit 3  
Discussion

119 BILL WEISMANN continued his testimony, which was verbatim. Exhibit 3

175 REP. WALDEN and BILL WEISMANN explored the "necessity" to get beyond talking about specific groups and address the "bridge

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financing" that was needed. He advocated funding the current level of educational and human service programs, rather than a specific tax proposal.

230 REP. ADAMS expressed his displeasure with the characterization of the members made by the witness.

240 REP. GIROD and BILL WEISMANN discussed Fair Share's no position on the

Campbell plan and long term cost containment.

268 GORDON BOORSE expressed the support of the Oregon School Boards Association support for a sales tax for schools initiative petition for schools. He talked about school funding for the 21st Century Plan, and gave a brief history of the school board's discussion of the most critical issues for education, which he delineated. He discussed the importance to his association to lead and deal with funding for education in Oregon. He then explained the Oregon School Boards Association (OSB A) proposal for a tax reform package, which included a sales tax and an income tax credit (SJR23). Exhibit 4, page 1

TAPE 108 SIDE

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002 GORDON BOORSE continued his explanation of the OSB A's tax plan, included in SJR23. He pledged his partnership with the Legislature to help pass a sales tax, provided the money was dedicated to schools.

040 CHRIS DUDLEY explained further the questions deliberated by the OSB A in forming their own tax proposal. He talked about the effects of funding cuts on Oregon schools, both for individual students and for systems or districts. He expressed the concerns of his organization on how the Legislature was going to deal with the short-fall for education funding, for the Children's Agenda, and for other programs related to individuals in the state. He believed the "adequacy issue" must be dealt with by any tax reform package put to the voters. He asked members to craft a plan that goes beyond two years, so that another tax plan would not have to be taken back to the voters after the next Legislature Session.

100 REP. JONES and CHRIS DUDLEY discussed whether or not a successful campaign could be conducted for a new tax between the close of the session end and a November vote. He talked about changes the education system had made since the passage of Measure 5.

Discussion

194 REP. GIROD and CHRIS DUDLEY talked about the "Campbell Plan", which was not supported by the OSB A. DUDLEY didn't believe people understood what they had done by passing Measure 5, and that they

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would want to take back local control.

242 REP. WHITTY and GORDON BOORSE explored other issues in regard to the "lost dollars as a result of the passage of Measure 5," specifically related to the fact that property taxes had not decreased for most taxpayers. They also discussed who would support the OSB A's tax proposal if it was selected for the ballot.

Discussion

358 CHAIR JONES conducted administrative business.

375 CHAIR JONES recessed the meeting at 10:27 and reconvened at 11:01.

391 MIKE LINDBERG talked about recent incidents in the state that have and will cost the state money. Exhibit 5

TAPE 109 SIDE

A

002 MIKE LINDBERG continued discussing the principles League of Oregon Cities members believe should be in a tax reform package. The first was fairness, the second was self-determination for local communities, and the third was effectiveness, and the fourth was balance. He urged members to

create a tax plan that would address future needs as well as current ones, and he wanted to see a proposal on the ballot not later than the spring of 1994. He discussed some of the impacts that have already occurred in local jurisdictions as a result of Measure 5. His testimony was based on a handout given to the members. Exhibit 5 and 6

Discussion

071 MIKE LINDBERG continued his discussion of the effects of Measure 5 on areas throughout the state, and how these effects have been uneven. He said his organization had supported a retail sales tax, and that they are now considering a gross receipts tax. He related that their group had conducted a number of meetings with people around the state to get input into what taxpayers wanted in tax reform. He believed that a property tax cap would be devastating to cities, and he explained this position, which was based on equity issues. He related that his group had done analytical work on such a cap, and had concluded the devastating effects of this tax plan.

Exhibit 5

132 B.J. SMITH referred to a handout, entitled "City Government Finance Issues and Their Relationship to Sales Tax/Property Tax/Income Tax Proposals." The title indicated, she stressed, that her organization did not support any one proposal, but that any tax plan be fiscally responsive to the local governments. She revealed considerations her organization had made about each of these types

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of taxes, as delineated in her handout. She stressed that any tax reform measure ensure the local option. Exhibit 6

202 B.J. SMITH discussed issues concerning the property tax as a part of any tax reform package passed by the members.

Discussion

232 REP. BRIAN and MIKE LINDBERG discussed the potential amount of money that should be raised by a tax plan. LINDBERG believed something over a \$2.2 billion minimum, and that anything lower would not meet needs, especially future needs. This was a personal opinion rather than an official one from his group.

Discussion

282 REP. SHIBLEY and MIKE LINDBERG discussed the issue of whether current taxes/funding were being used effectively by local governments in Oregon.

355 REP. SHIBLEY and MIKE LINDBERG discussed specific tax plans, including that of Senator Johnson.

Discussion

TAPE 108 SIDE B

011 REP. BURTON and MIKE LINDBERG talked about whether or not the local governments had considered using revenues raised by a sales tax to pay for pensions for public workers, rather than the property tax.

027 GARY CARLSON talked about a bill not on the schedule, HJR 71. He briefly described his involvement in pursuing an additional source of revenue in a tax plan, and why he had opposed a previous sales tax proposal. He explained the provisions of HJR 71, its intent, and how it differed from other proposals. The level of revenue raised by this bill was much less than that of other proposals, and how this was possible, and necessary. His testimony was verbatim. He mentioned steps that could be taken to ensure taxpayers in Oregon support a tax plan at the ballot.

Exhibit 7

122 REP. ADAMS and GARY CARLSON explored the issue of the percentage of sales tax, and what level the AOI would support.

140 REP. GIROD and GARY CARLSON talked about the gross receipts tax, which GARY CARLSON thought was an unfair tax. He explained this position.

168 REP. SCHOON and GARY CARLSON discussed the 2% equal tax.

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194 DON SCHELLENBERG testified about-the "Principles of Financing Government Services." He supported HJR 71 for reasons he revealed to the members, and his discussion included a description of the differences between "social services" and "property services" provided by government. He related that he would support the repeal of Measure 5 under certain conditions, but he stressed that Measure 5 had been needed in the first place. His testimony was verbatim. Exhibit 8

Discussion

328 REP. JONES and DON SCHELLENBERG explored the issue of how to fund education if not with property taxes.

340 REP. JONES asked members and witnesses to think about the issue of possibly taxing goods when it was obvious Oregon was moving into a service economy.

360 REP. SHIBLEY and DON SCHELLENBERG explored the issue of whether or not a new tax was needed.

381 CARL BAILEY talked about his personal history, believing he was "an average citizen just like thousands of others in the state." He talked about what Measure 5 had meant to people such as himself, although he had not supported it.

TAPE 109 SIDE

A

002 CARL BAILEY continued his testimony, discussing the increasing taxes in Oregon and the fact that there were currently about 60 issues to raise fees or taxes before the Legislature. He said he would support HJR 44, which he believed "offered a true solution to our state funding crisis." He pleaded with members to consider the "2% Equal Tax" in HJR 44, and he expressed his own initial skepticism with this tax proposal.

058 CHAIR JONES conducted administrative business.

087 CHAIR JONES adjourned the meeting at 12:04.

Paula K. McBride, Committee Assistant

Kimberly Taylor, Office Manager

EXHIBIT SUMMARY

1. Reeder, Testimony, Tables, Charts, Tax Reform
2. Lowe, Testimony, & Brochures, Tax Reform
3. Weismann, Testimony, Tax Reform
4. Boorse, Sales Tax Fact Sheet & Initiative Petition, SJR

23

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5. Lindberg, Testimony, Tax Reform
6. Lindberg, Fact Sheet, Tax Reform
7. Carlson, Testimony, HJR 71
8. Schellenberg, Testimony, Tax Reform
9. Kirkland, (Correspondence), HJR 44

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TAX REFORM - Public Hearings:

HJR 4, HJR 5  
HJR 10, HJR 18  
HJR 25, HJR 28  
HJR 28, HJR 44  
HJR 60, HJR 61  
HJR 66, HB 2393  
HB 2394, HB 2432  
HB 2500, HB 2501  
HB 2872, HB 3388  
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HOUSE COMMITTEE ON  
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MAY 27, 1993 6:00 PM 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

Members Excused: Representative Tom Brian Representative Margaret Carter  
Representative Fred Girod Representative Delna Jones  
Witnesses Present: Robert Allnutt, HillSB oro High School Walt Hellman,  
HillSB oro High School Dan LaVoie, University of Portland Jay Linnager,  
Ashland High School Dillon Reittiger, Ashland High School Christie  
Colangis, Gresham High School Bart Alexander, Ashland High School Katie  
Klingensmith, Eugene High School Hannah Tyshur, Lincoln High School Anne  
Voegtlin, Parent Frances Orr, Parent Jane Ames, Citizens for Oregon Schools  
Russell Plaeger, Parent Beth Pierce, Parent

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Witnesses (Cont.) Rise Briggs, Retired Fil Howe, Retired Hal Reed, Retired  
Carl Neuburger, Retired  
Staff: Steve Bender, Legislative Revenue  
Office  
Mary Gottlieb, Committee Assistant

TAPE 110 SIDE A

006 REP. SCHOON, Acting Chair, called the meeting to order at 6:00.  
033 WALT HELLMAN spoke in support of bridge funding. School boards have  
seen the theoretical cutbacks of just a few months ago turn into a massive

downsizing of educational opportunities for Oregon students. The scope of this educational downsizing is far beyond a single district and is unprecedented in recent Oregon history. Oregon will be so far in this rut that it will take years and years to recover. He represents a grass roots group which was formed to collect support for bridge funding.

Discussion and questions.

252 STEVE BENDER offered an explanation of the graph (page 5, Exhibit 1) by stating that the \$1.6 billion represents the reduction in school property taxes from having Measure 5 limitations. It is comparing what is being collected for schools under Measure 5 and what would have been collected if Measure 5 had not passed.

298 DAN LAVOIE added that the cutbacks have caused the elimination of many programs. For that reason, he urged the committee to pass some sort of short-term funding to keep the programs alive until a permanent solution can be found.

313 ROBERT ALLNUTT stated that the emergency is now and action must be taken. Consensus for long-term funding is the only remedy to save the schools. He believes that there is support in the state for bridge funding. Discussion and questions.

TAPE 111 SIDE A

007 JAY LINNAGER testified as to the student's point of view. He

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suggested ways of replacing revenue caused by Measure 5 reductions. His coalition has conducted research and discussed the problem with economists in hopes of finding a permanent solution.

032 CHRISTIE COLANGIS asked the committee to look at the original intent of Measure 5. It was never designed to take money from the education system or harm the schools in any way. The money lost to the schools from property tax revenue is now being taken from the General Fund. This completely violates the original intent of Measure 5 and poses a serious moral obligation that the legislature must resolve.

080 DILLON REITTIGER stated that the Oregonian reported that Measure 5 would not take funding away from schools. Oregonians were misled to believe that school districts would not be hurt and that funding would shift away from property tax and toward a new form of tax.

Discussion and questions.

128 DILLON REITTIGER (with BART ALEXANDER) presented a proposal for a gross receipts tax. He believes businesses should be liable for more tax. The two most viable options are a sales tax and a gross receipts tax, which would not tax businesses that grossed under \$8,000. This would shift the burden away from households and individuals and increase the burden to businesses. The gross receipts tax would be easier to administer and raise more revenue. Tourists would also help to pay the tax when they do not now. Eighty six percent of businesses would not pay this tax and none would go out of business.

190 BART ALEXANDER added that another benefit is that the gross receipts tax would shift the burden from households, who pay a larger percentage than corporations, back to preMeasure 5. Businesses would be eligible to pass some of the tax onto the consumers.

206 DILLON REITTIGER suggested that the public is recognizing the fact that

schools are hurting. He also feels that the gross receipts tax would be accepted by the voters if presented properly.

Discussion and questions.

370 KATIE KLINGENSMITH (with HANNAH TYSHUR) stated that although an immediate solution for school funding is needed, she urged the committee to look to long-term funding. The amounts that businesses are taxed in this state is not equitable when compared

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to other states. For this reason, the gross receipts tax seems the fairest solution.

TAPE 110 SIDE

B

001 HANNAH TYSHUR added that it made no sense to allow funding to lapse for a number of years until a long-term solution can be found. It is vitally important that money be replaced now because the longer the schools are hurting, the harder it will be to bring education back to the previous level. -

025 TRUNG NGUYEN stated that participation in the honors programs will not be funded if revenue is not found, and scholarship opportunities will be lost for bright students.

050 ANNE VOEGTLIN (with FRANCES ORR) added that, as a mother, she favors a sales tax with exemptions for basics such as food, medicines, heating fuels, etc. She believes a sales tax is a fair tax that would relieve the burden on property owners and tap a huge revenue source (tourists) who come Oregon. Oregon citizens will not support a sales tax unless they are sure property taxes will be reduced and income taxes will be stabilized.

116 FRANCES ORR also supports a sales tax for the future of public schools. Under Measure 5, the Roseburg school districts have prospered because the schools were in the safety net. Because of the slumping timber industry, Roseburg citizens are not supporting any levies for school. Unemployment in Douglas County is at 11 percent.

Discussion and comments.

251 RUSSELL PLAEGER testified that a good education and confidence in one's abilities are extremely valuable. Teachers continually challenge their students and help them develop the skills and confidence to be successful. He encourages the committee to act with a vision of what Oregon can become. People will support and praise any effort to provide adequate funding.

TAPE 111 SIDE

B

001 RUSSELL PLAEGER continued his testimony by stating that the problem is an unbalanced tax burden. Schools need flexibility to deal with local situations. He is willing to support additional taxes dedicated to schools.

030 JANE AMES added that, even though everyone does not agree,

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there is a basic core agreement that the public is united behind and that is a solid school system. She feels that Oregonians will support the legislators in whatever proposal is brought forth.

077 BETH PIERCE testified that she does not support a gross receipts tax. However, she will campaign for any other tax that offers adequate school support.

Discussion and questions.

166 RISE BRIGGS (with FIL HOWE) stated that there are more needs with education, prisons, etc., than the public can support. Taxpayers are responsible for funding education only, and she feels that covered bleachers (a proposed levy for Roseburg) do not fall in this category. She also believes that the 2% Equal Tax is a fair and equitable tax for everyone.

315 FIL HOWE added that retired citizens cannot stand anymore tax burden caused by the education shortfall. The Oregon School Board Assoc. is circulating an initiative to put a 5 percent sales tax measure on the ballot next year to fund schools. She does not believe that people who have saved all of their lives, paid taxes, and obeyed the law, should be forced out of their homes because of high property taxes.

TAPE 112 SIDE A

001 FIL HOWE continued her testimony.

Discussion and questions.

161 CARL NEUBERGER (with HAL REED) testified that research shows that the public will no longer go along with the bandaid type approaches of the past. The fairest tax is the 2 percent equal tax because there are three basic requirements that businesses demand when they consider new location alternatives, i.e., a fair tax system, a trained work force, and a superior education system. He urges the committee to pass HJR 44, so that the relief the plan promises can be realized at an early date.

280 HAL REED asked the committee to consider that tax burden of the elderly. His main concern is that a gross receipts tax would be an added burden on businesses. This burden will continue to cause resentment towards the school system which is not in the best interests of our state. He supports a sales tax devoted to education and limits the allowable growth of assessed value.

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TAPE 113 SIDE A

001 Discussion continued with HAL REED and CARL NEUBERGER.

097 REP. WALDEN, Acting Chair, adjourned the meeting at 8:23.

Mary Gottlieb, Committee Assistant

Kimberly Taylor James, Office Manager  
EXHIBIT SUMMARY

1. Presentation of Emergency School and Resolution (ESAR), Walter Hellman,

Hillsboro High School.

2. Conference Summary and Minutes, Student Communicators for Oregon Education, John Tredway, Student Communicators for Oregon Education.
3. Tax Reform Plan for Oregon, John Tredway, Student Communicators for Oregon Education.
4. Drescher and Arnold, John Tredway, Student Communicators for Oregon Education.
5. Testimony House Revenue Committee, Anne Voegtlin, Parent.
6. Testimony to House Revenue Committee, Russell Plaeger, Parent.
7. Tax Reform, Not Tax Revolt, Russell Plaeger, Parent.
8. Testimony, Fil Howe, Retired.
9. Testimony for the 2% Equal Tax, Carl Neuburger, Retired.
10. Testimony Before the House Revenue Committee, Hal Reed, Retired.

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