

Work Session: HB 2862
SB 58B
HB 2500
HB 3677
Tapes
182 -185
A/B

HOUSE COMMITTEE ON
REVENUE AND SCHOOL FINANCE

JULY 9, 1993 8:00 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

Members Excused: Representative Gail
Shibley

Witnesses Present: Denise McPhail, Portland
General Electric
Don Miner, Oregon Manufactured Housing
Association
Tom O'Connor, Oregon Municipal Electric
Utilities

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

TAPE 182 SIDE A

005 CHAIR JONES called the meeting to order at 11:15.
008 CHAIR JONES opened the Work Session on HB 2862.
012 STEVE MEYER explained the amendments HB 2862-7, which would replace the
bill HB 2862. HB 2862-7 further defined the term "farm use" in the property
tax system, expanding it to a farm dwelling that was occupied by a person
who was no longer the active operator

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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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of the farm for his/her main source of income. Exhibits 1-4

028 MOTION REP. BRIAN moved to adopt the
amendments HB 2862-7 to HB 2862.

DISCUSSION

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

047 MOTION REP. BRIAN moved HB 2862 as

amended to the House Floor with
a do-pass recommendation.

050 VOTEThe motion passed 10-0. Ayes:
REPS. ADAMS, BRIAN, BURTON,
CARTER, FEDERICI, GIROD,

WALDEN,

WHITTY, SCHOON, and CHAIR JONES.

Excused: REP. SHIBLEY.

064 CHAIR JONES closed the Work Session on HB 2862 .

065 CHAIR JONES conducted administrative business.

071 CHAIR JONES opened the Work Session on SB 58B.

084 STEVE BENDER explained SB 58B to the members. Based on the "Revenue Analysis," he described what SB 58B would accomplish. The amendments SB 58-B3 add three new sections to the existing language in the bill rather than replacing any language, and these related to the distribution of the "Amusement Device Tax." He explained the amendments and what would happen if they were not passed. He also discussed the revenue impact of the bill. Exhibits 5-8

137 MOTION REP. BRIAN moved to adopt the amendments SB 58-B3 to SB 58B.

DISCUSSION

140 REP. BRIAN added information about the amendments SB 58-B3, and he supported the reasons for the language additions. Exhibit 5

DISCUSSION (of the MOTION continued)

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168 ORDER There being no objection,
CHAIR

JONES so ordered.

171 MOTION REP. BRIAN moved SB 58 as
amended to the House Floor
with a do-pass

recommendation.

NO DISCUSSION

173 VOTEThe motion passed 10-0.

Ayes:

REPS. ADAMS, BRIAN, BURTON,
CARTER, FEDERICI, GIROD,

WALDEN,

WHITTY, SCHOON, and CHAIR

JONES.

Excused: REP. SHIBLEY

185 CHAIR JONES closed the Work Session on SB 58B.

190 CHAIR JONES opened the Work Session on HB 2500. She outlined what members had decided about the sales tax in HB 2500 and what still needed to be done. She read a list of issues (no exhibit).

Discussion

241 CHAIR JONES pointed out a handout from Legislative staff that showed a "balance sheet" for revenue for HB 2500. Exhibit 9

Discussion

265 JIM SCHERZINGER related that the "balance sheet" reflected what the members of Subcommittee on Income Taxation and the Subcommittee on Property Taxation had decided in relation to the sales tax. He discussed the figures on this handout. He asked members to remember that the revenue impact of some changes were unknown, and that he had "guessed" at these impacts for purposes of the discussion, especially about the category "assumed effective dates." He explained the impact of various tax reform proposals from the two subcommittees. Exhibit 9

Questions and discussion

335 JIM SCHERZINGER talked about the revenue impact of the income tax reforms decided upon by the Income Tax Subcommittee. He continued his explanation of the numbers that represented decisions made by both subcommittees. He presented a balance generated from those decisions, and he reviewed other factors that might influence this figure. The proposed implementation date of the sales tax

sed implementation date of the sales tax
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would be May, 1994. Exhibit 9

Questions and discussion about the revenue numbers listed in Exhibit 9

TAPE 183 SIDE A

002 Questions and discussion continued about Exhibit 9.

029 CHAIR JONES conducted administrative business.

036 CHAIR JONES recessed the meeting at 11:46 and reconvened at 1:49.

047 STEVE BENDER pointed out the language in HB 2500, line 17, for the title of the bill. He asked members to decide what language they wanted in this title.

Discussion

059 MOTION REP. SHIBLEY moved to conceptually amend HB 2500, line 17, as follows: Delete the word "Oregon" and insert "Finance"

to read; "...may be cited as the Education Finance Act of 1993."

DISCUSSION

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

103 STEVE BENDER discussed the "policy statement" contained in the amendments HB 2500-30, submitted by REP. SHIBLEY. He compared the language in the amendments to that in the bill. Exhibit 10

137 REP. SHIBLEY mentioned preferred language on line 4 of HB 250030, related to "providing funding for the education of Oregon students." Exhibit 10

Discussion of HB 2500-30

206 CHAIR JONES asked if there was consensus on lines 3-6 of HB 2500-30. Exhibit 10

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Discussion

232 CHAIR JONES noted consensus for lines 3-6 in HB 2500-30.
Exhibit 10
234 CHAIR JONES asked members whether they wanted to use the term "of tangible personal property" or "goods and services" in HB 250030 (line 10).
Exhibit 10
Discussion
239 Members objected to removing the term "of tangible personal property" from HB 2500. -
Discussion of HB 2500-30 related to the term "tangible personal services" versus the term "goods and services."
275 CHAIR JONES suggested to keep the "tangible personal property" language as it is in HB 2500 until the Committee actually votes to include service,s in the sale tax.
307 CHAIR JONES discussed language in HB 2500 concerning the "complementary use tax" (line 29).
Discussion
320 CHAIR JONES asked members for consensus to deleting on line 29 of HB 250 0 the word "separate" that came before "complementary use tax," since that tax was part of the sales tax. There was consensus.
326 REP. SCHOON asked for clarification of language on line 27 of HB 2500, related to the phrase "(sales to consumers, businesses or individuals)".
Discussion -
355 CHAIR JONES asked members to address the issue in HB 2500-30, related to page 2, line 4 of HB 2500. Exhibit 10
367 STEVE BENDER said the proposed amendment for page 2, line 4 of HB 2500 would "not read exactly as the constitution does," which he explained.
Exhibit 10
Discussion

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383 CHAIR JONES requested that staff create language on page 2 that was consistent with the constitutional amendment HJR 10 and with the rest of HB 250 0.

389 STEVE BENDER suggested language for HB 2500, page 2, line 4 that would be consistent with HJR 10.

Discussion

TAPE 182 SIDE B

002 Discussion of changes in language for page 2 of HB 2500 continued.

025 CHAIR JONES asked REP. SHIBLEY to produce new language for page 2 of HB 250 0.

034 STEVE BENDER related that nothing should be done to Section 4 of HB 250 0, other than some technical amendments that would come from Legislative Counsel.

039 STEVE BENDER pointed out a handout to members related to "Spending Limit Decisions," a summary of decisions from the Subcommittee on Income Taxation. He believed that draft language for HB 2500 was not yet ready.

Discussion

056 JIM SCHERZINGER discussed the handout on "Spending Limit Decisions," which will be the basis for language in both HJR 10 and in HB 2500. He began with the issue of the "1995-97 base" and the "close of 1993 session estimate." Exhibit 11

072 REP. SCHOON further clarified the sub-category the "close of 1993 session estimate" on the handout. Exhibit 11
Questions and discussion

110 JIM SCHERZINGER continued his discussion of the handout reflecting the Income Subcommittee's decisions regarding the "spending limit." He reviewed the category "Consumer price definition," stating the chosen definition was the "Portland CPI-U," which he explained. Exhibit 11
Questions and discussion

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120 JIM SCHERZINGER explained the category "Population definition" to the members, and the following one, "Forecast of CPI and population." Exhibit 11

128 REP. SCHOON elaborated on the derivation of the "Population definition." Exhibit 11

Discussion

171 JIM SCHERZINGER reviewed the category "Reserve Fund" as part of the proposed spending limit, and the discussions of the members of the Income subcommittee on this issue. Exhibit 11

Discussion

198 JIM SCHERZINGER believed that there was no formula needed to dedicate the surplus" and that there was "no language needed to implement the override." He explained the reason for these positions. He related that if HJR 10 passed with the proposed new "spending limit," the current "spending limit" and "kicker" would be replaced.

Questions and discussion

232 CHAIR JONES thought the members had to make a decision about whether or not the current "spending limit" and "kicker" would be replaced if HJR 10 passed.

Discussion

238 CHAIR JONES will ask Legislative Counsel to draft language that would repeal relevant Oregon Revised Statutes (ORS) that would repeal automatically the current spending limit and "kicker" if HJR 10 passed. Exhibit 11

243 CHAIR JONES asked for further comment about the recommendations from the Income Tax Subcommittee. Exhibit 11

Discussion

262 MOTION REP. SCHOON moved to incorporate into HB 2500 the recommendations from the Income Tax Subcommittee concerning the "spending limit."

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DISCUSSION

340 VOTE The motion passed 8-1.

Ayes:

REP. CARTER, FEDERICI,
SHIBLEY,
WALDEN, WHITTY, ADAMS,
BRIAN,
and SCHOON. Nays: REP.
GIROD.

Absent: REP. BURTON and

CHAIR

JONES.

368 STEVE BENDER pointed out the language in HB 2500 related to "retailer compensation" (Section 76). He explained the policy issue of a "retailer discount" and how the discount would work. He then referred to material in the members' books related to the retailer compensation in other states.

Exhibit 11

428 STEVE BENDER discussed two amendments that had been drafted at the request of members and that would amend language in HB 2500 related to the "retailer discount," HB 2500-15 and HB 2500-24. He first explained HB 2500-15, which would increase the discount from 2 to 3%. HB 2500-24 would provide a "graduated retailer discount," which he described. Exhibits 12 and 13

Questions and
discussion

TAPE 183 SIDE B

025 STEVE BENDER said neither Washington nor California provide a retailer's discount.

036 STEVE BENDER again referenced the material about "Compensating Vendors for Sales Tax Collection" that showed four major methods other states dealt with the "retailer discount." He discussed the method entitled "Uniform Tax Amount," which was the method in HB 2500. He also explained the three other methods states used to apply the "retailer discount" in other states.

Exhibit 13

Discussion

098 REP. FEDERICI explained his rationale for proposing the HB 2500-24 amendments, which were based on proposed costs for retailers who collect the sales tax.

Questions and
discussion

175 STEVE BENDER said the revenue impact of a "retailer's

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discount" in HB 2500 would be \$52 million in reduced collections in the 1995-97 biennium. If HB 2500-15 were adopted, an additional \$26 million would be reduced from the revenue. He also gave an estimate for the impact of HB 2500-24, which was more difficult to evaluate.

Questions and discussion

223 STEVE BENDER called members' attention to the "payment schedule" for retailers for the proposed sales tax, in Section 267, page 98 of HB 2500. He talked about the minimum tax that would be implemented and dates for collection for this lowest amount and for other categories.

Questions and discussion

269 STEVE BENDER continued his explanation of the Section 267 of HB 2500 which related to the collection of the sales tax from retailers.

Questions and discussion

296 STEVE BENDER connected the sales tax collection schedule to "retailer compensation," stating the schedule clearly granted benefits to the smaller retailer for reasons he explained.

Questions and discussion

328 STEVE BENDER related that a provision in HB 2500 allowed the sales tax collection schedule to be adjusted according to inflation, which made it more flexible.

Members discussed the way other states deal with the issue of "retailer compensation." Exhibits 11

383 STEVE BENDER reiterated that the cost for the 2% retailer's compensation in HB 2500 would be \$52 million.

389 CHAIR JONES asked members to think about whether or not they wanted the "retailer's compensation" in HB 2500, and if so, at what percentage.

Discussion

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TAPE 184 SIDE A

013 CHAIR JONES recessed the meeting at 3:15 until 4:36.

024 CHAIR JONES informed members of what issues she wanted to accomplish during the rest of this hearing. She conducted administrative business.

044 CHAIR JONES again raised the issue of retailer compensation in HB 2500. She explained what she saw as issues with business people setting up the sales tax, and why she believed there should be a retailer compensation, which could be sunsetted in 1995.

062 Members discussed the issue of having a retailer's compensation in HB 2500, for their part in administering the proposed sales tax, and about how much compensation they should receive.

121 MOTION REP. FEDERICI moved to adopt
the

amendments HB 2500-24 to HB

2500

with the addition of a sunset

of

July 1, 1995.

DISCUSSION

129 CHAIR JONES offered her opinion of a graduated percentage for the retailer compensation (HB 2500-24), which she believed was "not reasonable at this point." Exhibit 13

DISCUSSION (of the MOTION continued)

155 STEVE BENDER explained the revenue impact of the amendments HB 2500-24, with the proposed sunset, referring to Exhibit 9 for differences in the "total net revenue" from the sales tax for both the 1993-95 and the 1995-97 biennia.

DISCUSSION (of the MOTION continued)

204 CHAIR JONES restated the intent of HB 2500-24, which would provide a graduated retailer compensation in the sales tax.

212 VOTE The motion passed 6-5. Ayes:
REPS. CARTER, FEDERICI, GIROD,
SHIBLEY, WHITTY, and BURTON.
Nays: REPS. WALDEN, ADAMS,
BRIAN, SCHOON, and CHAIR JONES.

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234 CHAIR JONES asked members to discuss the "policy statement" for HB 2500 (page 2). She wondered if a policy statement was needed at all.

Discussion

264 REP. SHIBLEY read proposed language for the "policy statement" on page 2 of HB 2500, which was borrowed from HJR 10. Exhibit 10

Discussion continued on the issue of whether or not to have a policy statement in HB 2500 and if so, what the language would be.

337 CHAIR JONES asked members if they wanted a policy statement in HB 2500. They did not, and Section 3 of HB 2500 will be removed.

345 CHAIR JONES wanted members to discuss proposed exemptions to the sales tax.

346 STEVE BENDER referenced a list of the exemptions adopted by the Property Tax Subcommittee, entitled "Revenue Impact of Property Tax Subcommittee Recommendations." He mentioned one item that was omitted from the list that was a clarification rather than a change in an exemption already in HB 2500. The revenue impacts were included, when known, for the exemptions. Exhibit 14.

Discussion

402 REP. BRIAN began the discussion, at the request of the CHAIR, with the "full government exemption." Exhibit 14

Questions and discussion

TAPE 185 SIDE A

002 Questions and discussion continued concerning the "government exemption" that the Property Tax Subcommittee wished to adopt to HB 2500.

030 CHAIR JONES asked members if there consensus for the "full government exemption."

Discussion

049 CHAIR JONES noted consensus to adopt the "full government exemption" to HB 2500.

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052 REP. BRIAN explained the "Nonprofit hospital exemption" to the members, and why the subcommittee had supported it. Exhibit 14

Questions and discussion

115 CHAIR JONES asked for consensus for the "Nonprofit hospital exemption." Discussion

126 CHAIR JONES noted consensus for the exemption from the sales tax in HB

250 0 for nonprofit hospitals.

128 REP. BRIAN explained the rationale for an exemption on "liquid petroleum gas," derived from conversations in his subcommittee and based on what he believed was an "equity issue." Exhibit 14

137 CHAIR JONES asked for and noted consensus for the exemption for liquid petroleum from the sales tax.

143 REP. WHITTY explained the "leased dry docks exemption" to the members (REP. BRIAN had missed that hearing in the subcommittee). Exhibit 14

Discussion

173 CHAIR JONES asked for and noted consensus for the "leased dry docks" exemption from the HB 2500 sales tax.

186 REP. BRIAN explained the potential exemption for "coal" in HB 2500, which he believed was an "equity issue regarding energy products (like the liquid petroleum exemption)." Exhibit 14

Discussion

199 CHAIR JONES asked for and noted consensus for the exemption for "coal" from the sales tax in HB 2500.

202 REP. BRIAN informed members of the issues surrounding the next exemption, which was for the "mobile home subsidy" for energy efficiency. Exhibit 14

Questions and discussion

220 REP. BRIAN further explained the exemption for the "mobile

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home subsidy" would work, and what existed currently in HB 2500. Exhibit 14

Questions and discussion

234 STEVE BENDER clarified how the exemption for the "mobile home subsidy" would work. He also explained the existing language of HB 2500 in relation to that subsidy. Exhibit 14

Questions and discussion

305 DENISE MCPHAIL discussed building codes and the energy subsidy for mobile homes.

316 DON MINER spoke to the issues of the building standards and the energy efficiency subsidy.

326 TON O'CONNOR confirmed the information given by DON MINER.

331 CHAIR JONES summarized the issues in the exemption being discussed relating to mobile homes.

Questions and discussion with DON MINER

370 STEVE BENDER believed that Washington State did not have the "mobile home subsidy" exemption to their sales tax.

376 VOTEThe motion passed 8-2. Ayes:

REPS. FEDERICI, GIROD, WALDEN,

ADAMS, BRIAN, BURTON, CARTER,

and SCHOON. Nays: REPS.

SHIBLEY and CHAIR JONES.

Absent: REP. WHITTY.

391 REP. BRIAN explained the next item on the exemption list, which was for "vending machine food half exemption." This exemption was based on the amendments HB 2500-16, as amended (see Exhibit 2, 7/6/93). Exhibit 14

Questions and discussion

TAPE 184 SIDE B

002 Questions and discussion continued concerning the proposed exemption for "vending machine food."

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025 VOTE The motion passed 8-2.

Ayes:

REPS. GIROD, WALDEN,

WHITTY,

ADAMS, BRIAN, FEDERICI,

SCHOON,

and CHAIR JONES. Nays:

REPS.

SHIBLEY and BURTON. Absent:

REP. CARTER.

030 REP. BRIAN discussed the exemption related to "auto stacks," which he believed was more of a definition clarification of language already in HB 2500 concerning "cargo containers." Exhibit 14

Discussion

051 CHAIR JONES asked for and noted consensus for the exemption for "auto stacks."

051 REP. BRIAN explained the proposed exemption for "expanded durable medical equipment," devices used directly by an ill or injured person (e.g., wheel chairs, hospital beds, canes, crutches). Exhibit 14

064 STEVE BENDER further defined the term "durable medical equipment," which included hospital beds purchased for home use. All items had to be purchased on the advice of a medical physician. Exhibit 14

Discussion

088 CHAIR JONES asked for and noted consensus for the exemption for "expanded durable medical equipment."

095 REP. BRIAN related that the proposed exemption entitled "motor private carrier exemption" was for trucks purchased by common carriers for interstate use. This was related to technicalities in interstate Federal law. Exhibit 14

100 STEVE BENDER said HB 2500 contained an exemption for motor vehicles sold to ICC-registered common carriers. The 1985 sales tax plan had this exemption language, and he explained the theory behind the exemption, based on the fact that most other states exempt the sale of trucks to interstate carriers. Exhibit 14

Questions and

discussion

135 REP. BRIAN stressed that the proposed exemption would broaden

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the language already in HB 2500, extending the exemption to include, on an equity basis, private common motor carriers within the state. He gave an

example to illustrate why this extension was needed. Exhibit 14

Questions and discussion

160 STEVE BENDER addressed the issue of why the complementary "use tax" would not be applicable to trucks bought in other states (where they would be exempt from a sales tax) by interstate carriers. Exhibit 14

173 CHAIR JONES asked for and noted consensus for the exemption on "motor private carriers."

Discussion

192 STEVE BENDER related that the proposed exemption for "state instrumentalities," was requested by state credit union. He spoke about how the Federal Constitution that prohibits states from taxing the Federal Government or its instrumentalities directly, and Federally-chartered credit unions were one of these. He explained differences between credit unions and Federally-chartered banks or Federally-chartered savings and loans in regard to taxation on a state level. The exemption would exempt the purchases of the credit unions. Exhibit 14

Questions and discussion

223 CHAIR JONES asked for and noted consensus for the proposed exemption on "state instrumentalities."

230 REP. BRIAN discussed the next exemption on the list, which would be for "liquor by the bottle." Exhibit 14

Questions and discussion, specifically about the justification of this proposed exemption.

368 CHAIR JONES recommended that no decision be made on the exemption for "liquor by the bottle."

Questions and discussion

409 REP. BRIAN explained that carbonated beverages were taxed under HB 250 0, but that "virtually nothing similar was taxed." He gave a brief history of the taxation of carbonated drinks,

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specifically the wide variety of these drinks today. He explained why the subcommittee proposed the exemption for "soft drinks." Exhibit 14

TAPE 185 SIDE B

002 REP. BRIAN continued his explanation of why the Property Tax Subcommittee had agreed to an exemption for "soft drinks" from the sales tax HB 2500. Exhibit 14

Questions and
discussion

041 CHAIR JONES asked why the proposed exemption for "soft drinks" was separate from the next one on the list for "mineral water/soda water/powdered drinks." She thought they should be combined. Exhibit 14

Discussion

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054 CHAIR JONES asked for consensus for the exemption for "soft drinks" (which was now combined with the exemption for mineral water/soda water/powdered drinks). Exhibit 14

057 VOTE The motion passed 9-2.

Ayes: REPS. WALDEN, WHITTY, ADAMS, BRIAN, BURTON, CARTER,

GIROD, SCHOON, and CHAIR JONES. Nays:

REPS. SHIBLEY and FEDERICI.

068 REP. BRIAN related that the discussion of the exemption currently in HB 2500 for "cold prepared food" fit into the "overall effort" the subcommittee made to determine what exactly was food for home consumption (which also would not be taxed by HB 2500). The primary issue was competition with restaurants by other kinds of stores. Exhibit 14

Questions and discussion

085 CHAIR JONES asked for and noted consensus to remove the exemption for "cold prepared food" from HB 2500.

102 REP. BRIAN discussed language in HB 2500 related to "contractors as consumers of fixtures." These "fixtures" were things that would be attached to a new home, rather than materials that would go into the building of the home. The proposed change

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would require contractors to pay the sales tax on fixtures at the time of purchase and then to include that in the price. Exhibit 14

Questions and discussion

122 REP. BRIAN thought that the language changes suggested for "contractors as consumers of fixtures" was merely a "shifting" of when the contractors would have to pay the sales tax. HB 2500 treated contractors as retailers, whereas the new language would treat them as consumers. Exhibit 14

Questions and discussion

164 CHAIR JONES asked for and noted consensus for the proposed language changes in HB 2500 for "contractors as consumers of fixtures."

167 REP. BRIAN reviewed the proposed exemption for "hay."

Although hay sold for agricultural purposes was exempt in HB 2500, it was not exempt for non-food animals. The exemption would expand exemption for hay for all uses. Exhibit 14

Questions and discussion

184 CHAIR JONES asked for and noted consensus for the exemption for "hay" from the sales tax in HB 2500.

185 REP. BRIAN explained the proposed extension of the agricultural exemption for "non-food animal." Exhibit 14

Discussion

201 STEVE BENDER explained the circumstances under which "non-food animals" would be exempt from the sales tax in HB 2500. He believed this exemption would apply to breeding animals in nonagricultural settings (like kennels). This exemption would not apply to pets. Exhibit 14

Questions and discussion

300 CHAIR JONES conducted administrative business.

307 CHAIR JONES adjourned the meeting at 6:19.

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Paula K.McBride, Committee Assistant

Kimberly Taylor James, Office Manager
EXHIBIT SUMMARY

1. HB 2862-7, Steve Meyer, Legislative Revenue Office.
2. Staff Measure Summary, HB 2862-7, Steve Meyer, Legislative Revenue Office.
3. Revenue Analysis of Proposed Legislative, HB 2862-7, Steve Meyer, Legislative Revenue Office.
4. Fiscal Analysis of Proposed Legislation, HB 2862-7, Roz Shirack, Legislative Fiscal Office.
5. SB 58-B3, Steve Bender, Legislative Revenue Office.
6. Revenue Analysis of Proposed Legislation, SB 58B-3, Steve Bender, Legislative Revenue Office.
7. Staff Measure Summary, SB 58C, Steve Bender, Legislative Revenue Office.
8. Fiscal Analysis of Proposed Legislation, SB 58-B3, Roz Shirack, Legislative Fiscal Office.
9. HB 2500 Balance Sheet, Jim Scherzinger, Legislative Revenue Office.
10. HB 2500-30, Representative Gail Shibley.
11. Compensating Vendors for Sales Tax Collection, Steve Bender, Legislative Revenue Office. _/
12. HB 2500-15, Steve Bender, Legislative Revenue Office.
13. HB 2500-24, Steve Bender, Legislative Revenue Office.
14. Revenue Impact of Property Tax Subcommittee Recommendations, Steve Bender, Legislative Revenue Office.

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