

Tapes 20-21 A/B Public Hearing SB 273 Work Session SB 14 SB 79 SB 274
SENATE COMMITTEE ON
REVENUE AND SCHOOL FINANCE
JANUARY 29, 1993 1:00 AM HEARING ROOM A STATE CAPITOL
BUILDING

Members Present: Senator Shirley Gold, Chair Senator Brady Adams Senator
Ron Cease Senator Paul Phillips Senator Tricia Smith
Members Excused: Senator Rod Johnson Senator Peg Jolin
Witnesses Present: Jerry Hanson, President, Oregon State Association of Tax
Assessors
Linda Stephenson, Assessor, Yamhill County Betsy Bailey, Associated Oregon
Industries Jim Manary, Legislative Liaison for the Department of Revenue
Delores Devine, Oregon Association of Tax Collectors
Gary Bartholomew, Oregon Association of Tax Collectors
Staff: James Scherxinger, Legislative Revenue
Officer

Steve Meyer, Legislative Revenue Office
Jennifer Belkle, Committee Assistant

TAPE 20 SIDE A

006 CHAIR GOLD called the meeting to order at 1:20 p.m.
020 JERRY HANSON testified regarding SB 273. Exhibit 1.
142 LINDA STEPHENSON testified regarding her districts' concerns on tax
assessment taking place before the perfection through the appeal process is
completed. The current process makes it impossible to estimate the amount
of money the district will receive. She stressed the necessity of reliable
numbers to forecast revenue.
236 LINDA STEPHENSON stated that timing is the only problem.
Questions and discussion.

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

on
Revenue and School Finance January 29, 1993 Page 2

305 BETSY BAILEY testified on behalf of Gary Carlson
regarding
SB 273. She explained that there is no longer an opportunity for the one
quarter of one percent provision for the taxpayer.
Exhibit 2.
350 SEN GOLD suggested that the bill be amended to reflect the testimony
provided today,
379 JIM MANARY testified regarding SB 273. He explained that the Department
of Revenue has dealt with the impact of large tax payers. He suggested that
there might be a problem with the work load as well.

TAPE 21 SIDE

A

006 DELORES DEVINE testified regarding SB 274. She went step by step
through her group's issues in SB 274.
Questions and discussion.
043 GARY BARTHOLOMEW stated that 25% of the \$10 million dollars in refunds
were amounts under \$10 and amounts to a small portion of the overall total
dollar amount.
089 GARY BARTHOLOMEW stated that the cost of refunding the money is
approximately \$10, in some counties the cost is approaching \$20.
124 STEVE MEYER clarified that this same provision was in the 1989 session
with the amount of \$25.00. This bill was passed and then vetoed by the
governor due to the amount.

130 SEN. PHILLIPS clarified the process of determining the need for a refund check and the necessary steps to send it to the taxpayers.

155 DELORES DEVINE continued her testimony regarding SB 274. Questions and discussion.

298 GARY BARTHOLOMEW testified regarding a proposed change in section 9 which is a proposal to remove a notation on the tax bill for a receipt. He stated that this notation encourages people to apply for receipts, and leads people to believe they need documentation when in fact their cancelled check operates in that capacity. He remarked that it causes an undue amount of work to process these requests.

350 CHAIR GOLD began the work session on SB 274.

375 SEN. SMITH proposed to keep the amount at \$10.

.
-

These minutes paraphrase and/or summarize statements made during this meeting. Text enclosed in quotation marks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording. Senate Committee on

Revenue and School Finance January 29, 1993 Page 3

TAPE 20 SIDE B

001 SEN. CEASE expressed the opinion that \$5 seems to be a more reasonable amount.

011 SEN ADAMS concurred with SEN. SMITH in that \$10 seems to be fair.

017 SEN CEASE officially stated his objection to the \$10 amount.

020 MOTION: CHAIR GOLD moved SB 274 to the Senate floor.

025 ROLL CALL VOTE: The motion passed 5-0. Senators voting Aye: Senators Adams, Cease, Smith, Phillips, and Gold. Excused: Senators Johnson and Jolin.

034 SEN. ADAMS was selected to carry the bill.

046 STEVE MEYER summarized the changes to SB 79 which deal with enterprise zones. He directed members' attention to the drafted amendments for SB 79 and a list of the 19 firms eligible for a refund. Exhibits 3 ~ 4.

085 MOTION: CHAIR GOLD moved for the corrections to the proposed amendments from Legislative Counsel.

090 ORDER: There being no objections, CHAIR GOLD so ordered.

100 MOTION: SEN. CEASE moved for the adoption of the SB 79-1 amendments with the above ordered change.

107 ORDER: There being no objections, CHAIR GOLD so ordered.

111 MOTION: SEN. CEASE moved SB 79, as amended to the Senate floor.

115 ROLL CALL VOTE: The motion passed 5-0. Senators voting Aye: Adams, Cease, Smith, Phillips, and Gold. Excused: Senaotrs Johnson and Jol in .

125 SEN. SMITH was selected to carry the bill on the Senate Floor.

These minutes paraphrase and/or summarize statements made during this meeting. Text enclosed in quotation marks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording. Senate Committee on Revenue and School Finance

123 JIM MANARY began testimony regarding SB 14. He explained that this is a clean up bill. He walked through the changes the bill proposes section by section.

Questions and discussion.

TAPE 21 SIDE B

001 JIM MANARY continued his testimony on SB 14.

Questions and discussion interspersed.

241 CHAIR GOLD adjourned the meeting at 3:04 p.m.

Je ~ fer Belk Committee Assistant

Kimberly Taylor, Office Manager

Exhibit Summary

1. Hanson, 1-29-93 Memorandum on SB 273, 1-29-93
2. Bailey, Testimony on SB 273, 1-29-93
3. Proposed Amendments to SB 79 (79-1), 1-29-93
4. Meyer, Enterprise Zone Firms Denied Exemptions

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