Oregon Tax System Tapes 95 - 96 A/B SENATE COMMITTEE ON REVENUE AND SCHOOL FINANCE March 25, 1993 1:00 PM HEARING ROOM A STATE CAPITOL BUILDING Members Present: Senator Shirley Gold, Chair Senator Brady Adams Senator Ron Cease Senator Rod Johnson Senator Joyce Cohen (Excused at 1:45) Senator Tricia Smith Members Excused: Senator Paul Phillips Senator Rod Johnson Witnesses Present: Gary Wilhelms, U.S. West Communications Richard Schwarz, Oregon Federation of Teachers, Education, & Health Professionals Frank Brawner, Oregon Banker's Association Mark Nelson, Nelson Report Staff: James Scherzinger, Legislative Revenue Officer Richard Yates, Legislative Revenue Office Bryan Boehringer, Committee Assistant TAPE 95 SIDE A 001 CHAIR GOLD: Calls the meeting to order at 1:18 p.m. INFORMATIONAL MEETING ON THE OREGON TAX 8Y8TEM 007 GARY WILHEHMS, U. S . WEST COMMUNICATIONS: Testifies on the Oregon Tax System. Discusses the need for tax reform through coalitions. Discusses a possible tax reform plan. Explains the need for a sales tax proposal. Discusses voter attitudes, and the need for public education. 191 CHAIR GOLD: Discusses possible climates and timing for attempting a tax reform plan. 215 CHAIR GOLD: What if the plan fails, what is the next step? 220 WILHELMS: Discusses possibilities through the initiative process. 263 CHAIR GOLD: Discusses the health care plan and possible deadlines for proposing funding. 278 WILHELM: Gives his position on bridge funding. These minutes paraphrase and/or summarize statemenb made during this meeting. Text enclosed m quotation madu reports the speakers e~cact words. For complete context of proceedings, please refer to the tape recording. Senate Committee on Revenue and School Finance February 24, 1993 Page 2 315 CHAIR GOLD: Discusses strategy for bridge funding. 325 SEN. SMITH: Asks about the aspect of the legislature enacting a proposal and the public ratifying the proposal. 341 WILHELM: Gives his position on the aspect of enacting and ratifying. 440 RICHARD SCHWARZ, OREGON FEDERATION OF TEACHERB, EDUCATION, & HEALTH PROFESSIONALS: Submits and reviews testimony on the Oregon Tax Plan. (Exhibit A) TAPE 96, SIDE A 040 SCHWARZ: Continues with testimony. 114 SEN. ADAMS: Discusses the issue of balance between property taxes and income taxes. Discusses appreciation rates that cause a shift in assessed value. 164 SCHWARZ: Discusses the educational process and use of public information. Discusses types of proposals. 249 SEN. ADAMS: Discusses split roll property taxes. 314 CHAIR GOLD: Explains the balanced tax system proposal. 354 SCHWARZ: Discusses a balance in sharing the burden of taxation. 387 SEN. SMITH: Discusses "enacting" and "ratifying" by the legislature. TAPE 95, SIDE A

042 MARR NELSON, NELSON REPORT: Testifies on the Oregon Tax System. Discusses polling information on the current tax structure. Discusses results of Measure 5. 124 SEN. CEASE: Discusses some of the town hall meetings held to gather response to taxation issues. 130 NELSON: Discusses the public's perceptions of government. Discusses the evolution of support and opposition of Measure 5. (Exhibit B) Discusses the results of the Nelson report. 423 CHAIR GOLD: Discusses current goals of the polling group. 426 NELSON: Discusses possibilities that have come from the polling results. Tbese minutes paraphrase and/of summatQo staternents rnade during this meeting. Text enclosed in quotation tharks reports the speakers exact words. For complete context of proceedings, please refer to the tape recording. Senate Committee on Revenue and School Finance February 24, 1993 Page 3 463 SEN. SMITH: Discusses public expectations and perceptions from the polling results. TAPE 96, 8IDB B 035 NELSON: Discusses the public's opinion of a tax reform package. Discusses the initiative and referendum process. Explains the need for a "good" tax package. 093 FRANK BRAWNER, OREGON BANKERS' ASSOCIATION: Submits and reviews testimony. (Exhibit C) 213 SEN. SMITH: Discusses public perceptions. 218 BRAWNER: Explains the need for a compromising plan. 262 CHAIR GOLD: Makes announcements and adjourns the meeting at 3:00 p.m. Submitted by: Reviewed by: Bryan BoehringerKim Taylor Committee Clerk Office Manager EXHIBIT LOG: A - Testimony on Oregon Tax Plan - Richard Schwarz - 6 pages

B - Testimony on Oregon Tax Plan - Mark Nelson - 55 pages
C - Testimony on Oregon Tax Plan - Frank Brawner - 6 pages

These mrnutes paraphrase and/or summarize etetemerits made during this rilectiog. Toxt eoclosed ~ qu~tiou marks reports the spealeers exact words. For complete coutext of proceediugs, please refer to the tape recording.