

Tapes 129- 130, (A\B)  
Public Hearing: HB 2531A, HB 2152A  
Work Session: HB 2531A, HB 2152A,  
HB 2550A  
SENATE COMMITTEE ON REVENUE AND SCHOOL FINANCE  
April 25, 1991 1:00 PM Hearing Room A State Capitol Building  
Members Present: Senator Jane Cease, Chair  
Senator Joan Dukes, Vice Chair (arrived 1:39)  
Senator John Brenneman  
Senator Shirley Gold (arrived 1:41)  
Senator Ron Grensky  
Senator Tricia Smith (departed 1:50)  
Members Excused: Senator Bill McCoy

Staff Present: Dick Yates, Legislative Revenue Office  
Steve Meyer, Legislative Revenue Office  
Mary Ann Zimmermann, Committee Assistant

Witnesses Present: Jim Brown, Department of Revenue DOR  
John Radford, Executive Department  
Michael Quint, Executive Department  
TAPE 129. SIDE A

005 CHAIR CEASE called the meeting to order at 1:38 and conducted administrative business.

PUBLIC HEARING - WORK SESSION - HB 2531A

015 DICK YATES explained aspects of HB 2531A one dealing with the military pay and the other with the time of filing tax return requirements to include the Persian Gulf, Desert Storm conflict.

037 DICK YATES referred to military exclusion under current law.

048 DICK YATES discussed HB 2531A intends to exclude military active duty pay for all persons serving outside of Oregon.

052 SEN. SMITH questioned the exclusion of personnel who were outside of Oregon but not in the Persian Gulf. Discussion follows.

067 DICK YATES pointed out about 1000 individuals would be involved.

070 DICK YATES clarified that the time element in HB 2531A not only includes the Desert Storm period but also Desert Shield going back to August 1990.

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078 DICK YATES discussed the second issue involving the time element for filing returns if persons were involved in the Persian Gulf crisis. An explanation of HB 2531A is presented with reference to current public law.  
EXHIBIT 1

105 DICK YATES discussed EXHIBIT 1. Reference is made to period of hostility and the inclusion of hospitalization plus 180 days after the end of conflict to file tax returns.

128 DICK YATES addressed Section 4 of HB 2531A dealing with individuals killed in action during the Persian Gulf crisis.

133 SEN. SMITH questioned if a bill similar to this happened before during a conflict.

136 DICK YATES responded with the Soldier and Sailors Relief Act during World War II and the effect of filing returns has been since that time. Additional public laws were passed with reference to the Korean and Vietnam conflict.

143 CHAIR CEASE commented HB 2531A is a tax law so must occur 90 days after the end of session but Department of Revenue is allowing extension which are parallel with the Federal treatment of military personnel.

150 JIM BROWN explained HB 2531A makes Oregon law completely parallel with Federal law.

162 JIM BROWN pointed out that military personnel outside of Oregon but not in conflict would not be taxable by Oregon because they maintain a residence outside the state. HB 2531A mainly deals with the military reserves called for the Persian Gulf conflict.

185 SEN. DUKES referred to the revenue impact of HB 2531A. EXHIBIT 2

195 Discussion follows regarding the revenue impact of HB 2531A

262 MOTION SEN. BRENNEMAN moved HB 2531A to the floor with a do pass recommendation.

265 VOTEIn a roll call vote the motion was adopted. (6-0)

Senator McCoy was excused. The bill will be carried by Senator Brenneman.

PUBLIC HEARING HB 2152-A

280 JOHN RADFORD presented and discussed prepared testimony regarding HB

215 2A. EXHIBIT 3

282 JOHN RADFORD presented a summary of HB 2152. EXHIBIT 4

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393 STEVE MEYER presented proposed amendments HB 2152-A4 dealing with technical changes in the bill. EXHIBIT 5

WORK SESSION - HB 2152A

411 MOTION SEN DUKES moved to amend HB 2152A with HB 2152-A4 (LC 826) dated 4/12/91.

418 ORDER There being no objection, CHAIR CEASE so ordered.

421 MOTION SEN. DUKES moved HB 2152A as amended to the floor with a do pass recommendation.

430 VOTEIn a roll call vote, the motion was adopted (5-0).

Senators McCoy and Smith were excused. The bill was carried by Senator Grensky.

442 CHAIR CEASE conducted administrative business and adjourned the meeting at 2:08.

Mary Ann Zimmermann, Committee Assistant

Kimberly Taylor, Office Manager  
EXHIBIT SUMMARY

1. Abatement of Tax for Military Personnel, LRO, 4/25/91 - HB 2531-A
2. Revenue Analysis, LRO, 4/25/91 - HB 2531-A
3. Written Testimony, Executive Department, 4/25/91 - HB 2152-A
4. Summary of HB 2152, Executive Department, 4/25/91 - HB 2152-A
5. Proposed Amendments to HB 2152-A (LC 826), 4/25/91 - HB 2152-A
6. Fiscal Analysis, LFO, 4/25/91 - HB 2531
7. Staff Measure Summary HB 2531-A, LRO, 4/25/91 - HB 2531-A

8. Fiscal Analysis, LFO, 4/25/91 - HB 2531-A
9. Staff Measure Summary HB 2152-A, LRO, 4/25/91 - HB 2152-A
10. Revenue Analysis, LRO, 4/25/91 - HB 2152-A
11. Revenue Impact Analysis, LRO, 4/25/91 - HB 2152

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