

JOINT COMMITTEE ON TAX REFORM

May 2, 2017
8:30 AM

Hearing Room A

MEMBERS PRESENT: Rep. Phil Barnhart, Co-Chair
Sen. Mark Hass, Co-Chair
Rep. Cliff Bentz, Co-Vice-Chair
Sen. Brian Boquist, Co-Vice-Chair
Rep. Barbara Smith Warner, Co-Vice-Chair
Sen. Herman Baertschiger, Jr.
Rep. Knute Buehler
Rep. Diego Hernandez
Rep. Mark Johnson
Rep. Pam Marsh
Rep. Rob Nosse
Sen. Chuck Riley
Rep. Greg Smith
Sen. Kathleen Taylor

MEMBER(S) EXCUSED:

STAFF PRESENT: Paul Warner, Legislative Revenue Officer
Chris Allanach, Sr. Economist
Austin Anderson, Committee Assistant

EXHIBITS Exhibits from this meeting are available [here](#)

MEASURES/ISSUES Work Session: Adoption of Committee Rules
Informational Meeting: Business Tax Reform Framework (LRO)

Recording Log – Recording started 08:16:13 AM

00:00:07 Meeting Called to Order
00:00:09 Co-Chair Hass
00:00:13 Co-Chair Hass Opens Work Session on the Adoption of Committee Rules
00:00:20 Paul Warner, Legislative Revenue Officer, LRO
00:00:24 EXHIBIT 1 : Joint Committee Model Session Rules 2017
00:01:38 Co-Chair Hass
00:01:45 Co-Chair Barnhart
00:01:46 MOTION: Co-Chair Barnhart moves the Joint Committee Model Session
Rules 2017 be Adopted
00:01:49 Co-Chair Hass
00:01:55 VOTE: 12-0-2-0
00:01:58 MOTION CARRIES
00:02:00 Co-Chair Hass Closes Work Session on the Adoption of Committee Rules
00:02:03 Co-Chair Hass

00:07:20 Co-Chair Opens Informational Meeting on Business Tax Reform Framework
00:08:09 Paul Warner, Legislative Revenue Officer, LRO
00:08:43 EXHIBIT 2 : Revenue Reform in Oregon (4-17)
00:14:02 EXHIBIT 3 : Comparison of Business Tax Base Options
00:17:45 EXHIBIT 4 : Business Tax Reform Framework
00:27:18 EXHIBIT 5 : CAT TeleFile 2014 & 2014 [Worksheet] (4-14-14)
00:28:46 EXHIBIT 6 : Range of Revenue Estimates for CAT
00:33:06 EXHIBIT 7 : Corporate Activity Tax Detail Estimates
00:37:52 Co-Chair Hass
00:38:00 Paul Warner, Legislative Revenue Officer, LRO
00:39:02 Co-Chair Hass
00:39:09 Rep. Smith
00:39:43 Paul Warner, Legislative Revenue Officer, LRO
00:40:23 Rep. Smith
00:40:33 Paul Warner, Legislative Revenue Officer, LRO
00:41:42 Rep. Smith
00:42:04 Paul Warner, Legislative Revenue Officer, LRO
00:43:10 Rep. Smith
00:43:59 Paul Warner, Legislative Revenue Officer, LRO
00:45:09 Rep. Smith
00:45:49 Paul Warner, Legislative Revenue Officer, LRO
00:47:04 Rep. Nosse
00:47:20 Paul Warner, Legislative Revenue Officer, LRO
00:49:44 Rep. Buehler
00:50:09 Paul Warner, Legislative Revenue Officer, LRO
00:51:14 Rep. Marsh
00:51:40 Paul Warner, Legislative Revenue Officer, LRO
00:52:46 Co-Vice Chair Bentz
00:54:47 Paul Warner, Legislative Revenue Officer, LRO
00:57:32 Co-Chair Hass
00:58:22 Co-Vice Chair Bentz
00:59:22 Paul Warner, Legislative Revenue Officer, LRO
01:00:41 Sen. Baertschiger Jr.
01:01:19 Paul Warner, Legislative Revenue Officer, LRO
01:03:22 Rep. Hernandez
01:03:57 Paul Warner, Legislative Revenue Officer, LRO
01:05:12 Rep. Hernandez
01:05:41 Paul Warner, Legislative Revenue Officer, LRO
01:06:55 Co-Chair Hass
01:07:02 Paul Warner, Legislative Revenue Officer, LRO
01:07:23 Rep. Hernandez
01:08:09 Paul Warner, Legislative Revenue Officer, LRO
01:08:26 Rep. Hernandez
01:08:35 Paul Warner, Legislative Revenue Officer, LRO
01:08:47 Rep. Hernandez

01:09:18 Paul Warner, Legislative Revenue Officer, LRO
01:10:40 Co-Chair Barnhart
01:11:07 Paul Warner, Legislative Revenue Officer, LRO
01:12:14 Co-Chair Barnhart
01:12:33 Paul Warner, Legislative Revenue Officer, LRO
01:14:19 Co-Chair Barnhart
01:15:18 Paul Warner, Legislative Revenue Officer, LRO
01:16:09 Co-Chair Barnhart
01:16:16 Co-Vice Chair Boquist
01:16:39 Paul Warner, Legislative Revenue Officer, LRO
01:17:32 Co-Vice Chair Boquist
01:18:33 Paul Warner, Legislative Revenue Officer, LRO
01:19:25 Co-Vice Chair Boquist
01:19:57 Paul Warner, Legislative Revenue Officer, LRO
01:20:17 Rep. Marsh
01:20:35 Paul Warner, Legislative Revenue Officer, LRO
01:22:28 Co-Chair Hass
01:22:36 EXHIBIT 8 : Revenue Reform Plan v. Measure 97 Chart
01:22:53 Paul Warner, Legislative Revenue Officer, LRO
01:23:14 Co-Chair Hass
01:23:39 Co-Chair Barnhart
01:23:55 EXHIBIT 9 : What's Next after Measure 97? [Video]
01:27:27 Chair Hass Closes Informational Meeting on Business Tax Reform
Framework
01:27:33 Meeting Adjourned