

JOINT COMMITTEE ON TAX REFORM

May 9, 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
Sen. Chuck Riley
Rep. Mark Johnson
Sen. Kathleen Taylor
Rep. Pam Marsh
Rep. Rob Nosse
Rep. Greg Smith

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 Informational Meeting: Business Tax Reform Discussion

Recording Log – Recording started 08:12:11 AM

00:00:09 Meeting Called to Order by Co-Chair Hass
00:00:21 Rep. Buehler
00:00:24 Co-Chair Hass
00:00:53 Co-Chair Hass Opens Informational Meeting on Business Tax Reform Discussion
00:00:59 Paul Warner, Legislative Revenue Officer, LRO
00:01:01 EXHIBIT 1 : Revenue Growth Comparisons
00:08:21 Co-Chair Hass
00:08:27 Paul Warner, Legislative Revenue Officer, LRO
00:11:41 Rep. Smith
00:11:58 Paul Warner, Legislative Revenue Officer, LRO
00:12:14 Rep. Smith
00:12:29 Sen. Riley
00:12:43 Paul Warner, Legislative Revenue Officer, LRO
00:12:58 Co-Chair Barnhart

00:13:03 Sen. Riley
00:13:05 Paul Warner, Legislative Revenue Officer, LRO
00:15:13 Co-Chair Barnhart
00:15:39 Paul Warner, Legislative Revenue Officer, LRO
00:15:40 Co-Chair Barnhart
00:15:57 Paul Warner, Legislative Revenue Officer, LRO
00:15:58 Co-Chair Barnhart
00:16:17 Paul Warner, Legislative Revenue Officer, LRO
00:16:52 Co-Chair Barnhart
00:17:14 Co-Chair Hass
00:17:46 Paul Warner, Legislative Revenue Officer, LRO
00:18:41 Rep. Buehler
00:19:29 Co-Chair Hass
00:20:38 Paul Warner, Legislative Revenue Officer, LRO
00:21:50 Rep. Buehler
00:22:16 Paul Warner, Legislative Revenue Officer, LRO
00:23:45 Sen. Baertschiger Jr.
00:24:10 Paul Warner, Legislative Revenue Officer, LRO
00:25:51 Sen. Baertschiger Jr.
00:26:05 Paul Warner, Legislative Revenue Officer, LRO
00:27:42 Chris Allanach, Sr. Economist, LRO
00:27:48 EXHIBIT 2 : More Examples Commercial (i.e. Business) Activities Tax
00:31:19 Co-Vice Chair Boquist
00:31:37 Chris Allanach, Sr. Economist, LRO
00:31:58 Co-Vice Chair Boquist
00:32:02 Chris Allanach, Sr. Economist, LRO
00:33:27 Rep. Hernandez
00:33:47 Chris Allanach, Sr. Economist, LRO
00:34:35 Rep. Hernandez
00:34:42 Chris Allanach, Sr. Economist, LRO
00:34:51 Co-Vice Chair Boquist
00:35:09 Chris Allanach, Sr. Economist, LRO
00:36:31 Co-Vice Chair Boquist
00:36:42 Chris Allanach, Sr. Economist, LRO
00:36:46 Rep. Marsh
00:36:55 Chris Allanach, Sr. Economist, LRO
00:37:35 Rep. Marsh
00:37:40 Rep. Smith
00:37:47 Chris Allanach, Sr. Economist, LRO
00:37:48 Rep. Smith
00:38:15 Chris Allanach, Sr. Economist, LRO
00:38:27 Co-Chair Barnhart
00:38:31 Co-Chair Hass
00:38:39 Co-Vice Chair Boquist
00:39:34 Paul Warner, Legislative Revenue Officer, LRO
00:40:38 Co-Vice Chair Boquist

00:41:15 Paul Warner, Legislative Revenue Officer, LRO
00:41:20 Chris Allanach, Sr. Economist, LRO
00:46:50 Co-Chair Hass
00:46:53 Co-Chair Barnhart
00:47:05 Chris Allanach, Sr. Economist, LRO
00:47:07 Co-Chair Barnhart
00:47:19 Chris Allanach, Sr. Economist, LRO
00:47:47 Paul Warner, Legislative Revenue Officer, LRO
00:48:22 Co-Chair Barnhart
00:48:24 Paul Warner, Legislative Revenue Officer, LRO
00:48:31 Co-Chair Hass
00:48:59 Paul Warner, Legislative Revenue Officer, LRO
00:49:05 EXHIBIT 3 : Analysis of Options For Restructuring Oregon's State and
Local Revenue System (RR #4-15)
00:52:30 Co-Chair Hass
00:52:41 Co-Chair Hass Closes Informational Meeting on Business Tax Form
Discussion
00:52:45 Meeting Adjourned by Co-Chair Hass