

## JOINT COMMITTEE ON TAX REFORM

May 25, 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  
Rep. Barbara Smith Warner, Co-Vice-Chair  
Rep. Knute Buehler  
Rep. Diego Hernandez  
Sen. Chuck Riley  
Rep. Mark Johnson  
Sen. Kathleen Taylor  
Rep. Pam Marsh  
Rep. Rob Nosse

**MEMBER(S) EXCUSED:** Sen. Brian Boquist, Co-Vice-Chair  
Sen. Herman Baertschiger, Jr.  
Rep. Greg Smith

**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

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Recording Log – Recording started 08:20:34 AM

00:00:11 Meeting Called to Order by Co-Chair Barnhart  
00:00:19 Co-Chair Barnhart Opens Informational Meeting on Business Tax Reform Discussion  
00:00:40 Paul Warner, Legislative Revenue Officer, LRO  
00:00:48 EXHIBIT 1 : JCTR Sim 11  
00:01:00 EXHIBIT 2 : Education and Productivity  
00:01:33 EXHIBIT 3 : Draft Tax Reform Plan (5-22-17)(F)  
00:11:15 Co-Chair Hass  
00:11:42 Paul Warner, Legislative Revenue Officer, LRO  
00:12:20 Co-Chair Barnhart  
00:12:26 Paul Warner, Legislative Revenue Officer, LRO  
00:14:00 Co-Chair Barnhart  
00:14:37 Paul Warner, Legislative Revenue Officer, LRO  
00:15:19 Rep. Buehler  
00:15:35 Paul Warner, Legislative Revenue Officer, LRO  
00:16:58 Co-Vice Chair Bentz

00:17:13 Paul Warner, Legislative Revenue Officer, LRO  
00:19:01 Co-Vice Chair Bentz  
00:19:41 Paul Warner, Legislative Revenue Officer, LRO  
00:20:21 Co-Vice Chair Bentz  
00:20:40 Paul Warner, Legislative Revenue Officer, LRO  
00:21:02 Co-Vice Chair Bentz  
00:21:41 Paul Warner, Legislative Revenue Officer, LRO  
00:22:43 Co-Vice Chair Bentz  
00:23:14 Chris Allanach, Sr. Economist, LRO  
00:23:19 EXHIBIT 4 : CAT Context and PTE examples v2  
00:33:05 Co-Vice Chair Bentz  
00:33:10 Chris Allanach, Sr. Economist, LRO  
00:33:12 Co-Vice Chair Bentz  
00:33:23 Chris Allanach, Sr. Economist, LRO  
00:35:07 Co-Vice Chair Bentz  
00:35:14 Chris Allanach, Sr. Economist, LRO  
00:35:40 Co-Vice Chair Bentz  
00:36:02 Chris Allanach, Sr. Economist, LRO  
00:36:20 Co-Chair Hass  
00:36:55 Paul Warner, Legislative Revenue Officer, LRO  
00:39:15 Rep. Nosse  
00:39:32 Chris Allanach, Sr. Economist, LRO  
00:39:51 Rep. Nosse  
00:39:53 Chris Allanach, Sr. Economist, LRO  
00:40:02 Co-Chair Barnhart  
00:40:10 Chris Allanach, Sr. Economist, LRO  
00:40:15 Paul Warner, Legislative Revenue Officer, LRO  
00:40:38 Co-Chair Barnhart  
00:40:40 Paul Warner, Legislative Revenue Officer, LRO  
00:40:47 Co-Chair Barnhart  
00:40:52 Chris Allanach, Sr. Economist, LRO  
00:40:53 Co-Chair Barnhart  
00:41:01 Chris Allanach, Sr. Economist, LRO  
00:42:29 Co-Chair Barnhart  
00:42:39 Chris Allanach, Sr. Economist, LRO  
00:42:42 Co-Chair Barnhart  
00:42:47 Chris Allanach, Sr. Economist, LRO  
00:42:54 Co-Vice Chair Bentz  
00:45:08 Rep. Nosse  
00:45:32 Paul Warner, Legislative Revenue Officer, LRO  
00:46:28 Rep. Nosse  
00:46:53 Rep. Buehler  
00:47:28 Chris Allanach, Sr. Economist, LRO  
00:47:48 Co-Vice Chair Bentz  
00:48:17 Chris Allanach, Sr. Economist, LRO  
00:48:50 Co-Vice Chair Bentz

00:49:41 Co-Chair Hass  
00:50:19 Rep. Nosse  
00:50:23 Co-Chair Barnhart  
00:50:37 Chris Allanach, Sr. Economist, LRO  
00:59:05 Co-Chair Barnhart  
00:59:50 Chris Allanach, Sr. Economist, LRO  
01:00:09 Rep. Nosse  
01:00:53 Co-Chair Barnhart  
01:01:23 Co-Vice Chair Bentz  
01:02:23 Co-Chair Barnhart  
01:03:12 Rep. Buehler  
01:04:01 Co-Chair Barnhart  
01:04:41 Co-Chair Barnhart Closes Informational Meeting on Business Tax Reform  
Discussion  
01:04:54 Meeting Adjourned by Co-Chair Barnhart