

## SENATE COMMITTEE ON FINANCE & REVENUE

March 15, 2017  
8:30 AM

Hearing Room A

**MEMBERS PRESENT:** Sen. Mark Hass, Chair  
Sen. Brian Boquist, Vice-Chair  
Sen. Herman Baertschiger, Jr.  
Sen. Chuck Riley  
Sen. Kathleen Taylor

**MEMBER(S) EXCUSED:**

**STAFF PRESENT:** Paul Warner, Legislative Revenue Officer  
Austin Anderson, Committee Assistant

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

**MEASURES/ISSUES** Informational Meeting:  
SB 61 - Listed Jurisdiction Report  
Public Hearing:  
SB 155

---

Recording Log – Recording started 08:28:31 AM

00:00:05 Meeting Called to Order  
00:00:07 Chair Hass  
00:00:08 Chair Hass Opens Informational Meeting on SB 61 - Listed Jurisdiction Report  
00:00:45 Paul Warner, Legislative Revenue Officer, LRO  
00:02:01 EXHIBIT 1 : (Research Report #4-17) An Assessment of Oregon's Listed..  
00:09:21 Chair Hass  
00:09:27 Paul Warner, Legislative Revenue Officer, LRO  
00:09:59 Chair Hass  
00:10:05 Paul Warner, Legislative Revenue Officer, LRO  
00:10:58 Sen. Riley  
00:11:14 Paul Warner, Legislative Revenue Officer, LRO  
00:19:39 Chair Hass  
00:19:53 Vice-Chair Boquist  
00:19:58 Sen. Baertschiger Jr.  
00:20:28 Paul Warner, Legislative Revenue Officer, LRO  
00:22:29 Chair Hass  
00:22:35 Vice-Chair Boquist  
00:22:47 Paul Warner, Legislative Revenue Officer, LRO  
00:23:33 Vice-Chair Boquist  
00:24:32 Paul Warner, Legislative Revenue Officer, LRO  
00:25:47 Chair Hass

00:25:52 Paul Warner, Legislative Revenue Officer, LRO  
00:26:12 Chair Hass Closes Informational Meeting on SB 61 - Listed Jurisdiction Report  
00:26:17 Chair Hass Opens Public Hearing on SB 155  
00:26:54 Paul Warner, Legislative Revenue Officer, LRO  
00:28:22 Brian Doherty, Partner, Miller Nash Graham & Dunn LLP  
00:28:57 Philip Grant, Republic of Ireland  
00:29:48 EXHIBIT 2 : Ambassador of Ireland Testimony  
00:33:39 Ryan Nisle, Miller Nash Graham & Dunn LLP  
00:36:33 Brian Doherty, Partner, Miller Nash Graham & Dunn LLP  
00:36:43 EXHIBIT 3 : The Evolution of Ireland's Tax Residence Rules  
00:40:13 Chair Hass  
00:40:47 Vice-Chair Boquist  
00:41:06 Sen. Riley  
00:41:42 Nikki Dobay, Org. for International Investment Council on State Taxation  
00:41:47 EXHIBIT 4 : SB 155 - COST Letter in Opposition to Tax Haven Blacklist  
00:47:31 Evan Hoffman, Organization for International Investment  
00:47:49 EXHIBIT 5 : SB 155 - OFII Opposing Testimony  
00:53:36 Chair Hass  
00:54:00 Nikki Dobay, Council on State Taxation  
00:54:12 Evan Hoffman, Organization for International Investment  
00:54:44 Chair Hass  
00:55:18 Nikki Dobay, Council on State Taxation  
00:56:08 Evan Hoffman, Organization for International Investment  
00:56:55 Vice-Chair Boquist  
00:57:03 Chair Hass  
00:57:17 Paul Warner, Legislative Revenue Officer, LRO  
00:57:20 Chair Hass Closes Public Hearing on SB 155  
00:57:24 Meeting Adjourned