

SENATE INTERIM COMMITTEE ON FINANCE & REVENUE

September 21, 2016
8:00 AM

Hearing Room A

MEMBERS PRESENT: Sen. Mark Hass, Chair
Sen. Brian Boquist, Vice-Chair
Sen. Herman Baertschiger, Jr.
Sen. Chris Edwards
Sen. Chuck Riley

STAFF PRESENT: Paul Warner, Legislative Revenue Officer
Mazen Malik, Sr. Economist
Chris Allanach, Sr. Economist
Kyle Easton, Economist
Corinne Gavette, Office Manager

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

MEASURES/ISSUES Committee Business
Lower Tax Rate for Small Business Income:
Observations from First Year of Implementation
Update on Property Tax Reform Discussion
Transportation Revenue Forecast Update
Farm Working Housing Tax Credit

Recording Log – Recording started 08:01:50 AM

00:00:23 Meeting Called to Order by Chair Hass
00:00:33 Paul Warner, Legislative Revenue Officer
00:01:13 8:00 to 8:15: Committee Business - Informational Meeting
00:01:19 Discussion of Interim Reports and Issues
00:02:59 Chair Hass
00:03:14 Vice-Chair Boquist
00:04:32 8:15 to 9:00: Lower Tax Rate for Small Business Income: - Informational Meeting
00:04:35 Observations from First Year of Implementation
00:04:37 CPA Panel Discussion
00:05:09 Heather Jackson, Chair Taxation Committee
00:05:15 EXHIBIT 1: Testimony Heather Jackson doc
00:06:29 Richard Solomon, CPA
00:07:05 EXHIBIT 2: Testimony Richard Solomon doc
00:11:51 Vice-Chair Boquist

00:14:09 Michael Lortz, CPA
00:14:28 EXHIBIT 3: Testimony M Lortz doc
00:20:23 Clint Bentz, CPA
00:20:57 EXHIBIT 4: Testimony Clint Bentz doc
00:27:34 Chair Hass
00:33:15 Paul Warner, LRO
00:34:38 Sen. Edwards
00:34:53 Vice-Chair Boquist
00:37:09 9:00 to 9:45: Update on Property Tax Reform Discussion - Informational Meeting
00:37:33 Kyle Easton, LRO Economist
00:38:38 EXHIBIT 5: SJR 201 (2016)
00:39:19 EXHIBIT 6: Property Tax Reform - LRO doc
00:46:33 Chair Hass
00:46:44 Sen. Edwards
00:47:45 Sen. Baertschiger Jr.
00:48:29 Vice-Chair Boquist
01:02:11 Wendy Johnson, League of Oregon Cities
01:19:59 Sen. Riley
01:23:53 9:45 to 10:30: Transportation Revenue Forecast Update
01:24:12 Mazen Malik, LRO Senior Economist
01:25:43 Dan Porter, ODOT
01:26:16 EXHIBIT 7: ODOT Revenue Forecast presentation
01:28:25 Vice-Chair Boquist
01:54:08 10:30 to 11:00: Farm Working Housing Tax Credit - Informational Meeting
01:54:27 Chris Allanach, Senior Economist LRO
01:58:23 Farmworker Housing Panel
01:59:26 Senator Chuck Thomsen, District 26
02:04:38 Ramon Ramirez, PCUN
02:09:29 Peter Hainley, CASA Oregon
02:13:23 Chair Hass
02:15:33 Paul Warner, LRO
02:15:55 Vice-Chair Boquist
02:17:31 Sen. Edwards
02:17:47 11:00: Adjourn - Informational Meeting