

SENATE INTERIM COMMITTEE ON FINANCE & REVENUE

September 28, 2015
2:00 P.M.

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
Chris Allanach, Sr. Economist
Kyle Easton, Economist
Corinne Gavette, Office manager

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

MEASURES/ISSUES Interim Committee Issues and Activities
Oregon Tax Incidence Model Update
Initial Tax Restructure Simulations
Tax Credit Transferability Issues
Background on Property Taxation of Non-Profits

Recording Log – Recording started 02:01:24 PM

00:00:08 Meeting Called to Order by SFR Chair Hass
00:00:21 2:00 to 2:15: Interim Committee Issues and Activities - Informational Meeting
00:00:41 Paul Warner, LRO
00:01:05 Committee Discussion
00:01:58 EXHIBIT 1: Interim Committee Issues, LRO doc
00:04:21 Vice-Chair Boquist
00:13:01 2:15 to 2:45: Oregon Tax Incidence Model Update - Informational Meeting
00:13:59 EXHIBIT 2: OR Tax Incidence Model Update
00:19:19 Sen. Riley
00:21:13 EXHIBIT 3: State Tax Notes article
00:27:36 Chris Allanach, LRO Economist
00:28:04 EXHIBIT 4: OTIM Simulation 1, LRO
00:29:07 Paul Warner, LRO
00:30:13 Chair Hass
00:38:12 EXHIBIT 5: OTIM Simulation 2, LRO
00:38:37 Sen. Edwards
00:42:07 Sen. Baertschiger Jr.
00:57:03 EXHIBIT 6: OTIM Simulation 3, LRO
01:06:55 2:45 to 3:30: Initial Tax Restructure Simulations - Informational Meeting

01:07:49 3:30 to 4:15: Tax Credit Transferability Issues - Informational Meeting
01:08:14 Chris Allanach, Economist LRO
01:08:45 EXHIBIT 7: Tax Credit Transfers, LRO doc
01:23:17 Sen. Riley
01:26:26 Kate Tosswill, Deputy Legislative Counsel
01:38:41 4:15 to 5:00: Background on Property Taxation of Non-Profits -
Informational Meeting
01:38:43 Paul Warner, LRO
01:40:01 Kyle Easton, LRO Economist
01:40:58 EXHIBIT 8: Property Tax: Nonprofits, LRO doc
02:00:48 Chair Hass
02:00:53 Vice-Chair Boquist
02:02:09 5:00: Adjourn - Informational Meeting