

## HOUSE COMMITTEE ON REVENUE

November 20, 2013  
8:00 A.M.

Hearing Room A  
ID# 12241

**MEMBERS PRESENT:** Chair, Rep. Barnhart  
Vice-Chair, Rep. Berger  
Vice-Chair, Rep. Bailey  
Rep. Bentz  
Rep. Davis  
Rep. Gelser  
Rep. Vega Pederson

**MEMBERS EXCUSED:** Rep. Read  
Rep. Conger

**STAFF PRESENT:** Paul Warner, Legislative Revenue Officer  
Mazen Malik, Senior Economist, Legislative Revenue Office  
Chris Allanach, Senior Economist, Legislative Revenue Office  
Dae Baek, Economist, Legislative Revenue Office  
Corinne Gavette, Office Manager

**ISSUES HEARD:** Clean Air Fee or Tax in Oregon: Study Outline and Update  
Update on School Distribution Formula Task Force  
Apportioning Corporate Income for the Broadcasting Industry  
The Special Session Revenue Bill: Implementation Issues  
Committee Bill Draft Plans

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### HREV

11/20/2013 8:07:27 AM

**8:07:41 AM** Meeting Called to Order by Chair Barnhart  
**8:08:06 AM** Paul Warner, Legislative Revenue Officer  
**8:08:20 AM** 8:00 to 8:45: Clean Air Fee or Tax in Oregon: Study Outline and Update  
**8:08:36 AM** {Exhibit} A: SB 306 Intro to project  
**8:11:43 AM** Mazen Malik, LRO  
**8:12:00 AM** Northwest Economic Research Center (NERC)  
**8:12:33 AM** Jenny Liu, NERC  
**8:13:26 AM** {Exhibit} B: Clean Air Project outline  
**8:13:37 AM** {Exhibit} C: NERC presentation  
**8:15:08 AM** Jeff Renfro, NERC  
**8:16:18 AM** Vice-Chair Berger  
**8:16:51 AM** Chair Barnhart  
**8:16:56 AM** Jenny Liu

8:17:40 AM Vice-Chair Berger  
8:18:50 AM Jenny Liu  
8:19:03 AM Vice-Chair Berger  
8:19:08 AM Chair Barnhart  
8:19:14 AM Jeff Renfro  
8:22:10 AM Vice-Chair Berger  
8:22:24 AM Jeff Renfro  
8:23:04 AM Vice-Chair Berger  
8:23:21 AM Jeff Renfro  
8:23:48 AM Vice-Chair Berger  
8:23:56 AM Jenny Liu  
8:25:23 AM Vice-Chair Bailey  
8:26:06 AM Jenny Liu  
8:26:16 AM Chair Barnhart  
8:26:37 AM Jenny Liu  
8:26:57 AM Rep. Davis  
8:27:35 AM Jeff Renfro  
8:28:35 AM Chair Barnhart  
8:30:54 AM Jeff Renfro  
8:31:13 AM Chair Barnhart  
8:31:21 AM Mazen Malik  
8:34:28 AM Chair Barnhart  
8:34:48 AM Paul Warner  
8:35:46 AM Vice-Chair Berger  
8:36:10 AM Chair Barnhart  
8:36:31 AM Dae Baek, LRO  
8:37:11 AM Brian Reeder, Assistant Superintendent Dept. of Education  
8:38:08 AM {Exhibit} D: School Funding Task Force Outline  
8:38:14 AM 8:45 to 9:15: Update on School Distribution Formula Task Force  
8:44:09 AM Rep. Gelser  
8:44:37 AM Brian Reeder  
8:45:15 AM Rep. Gelser  
8:45:59 AM Brian Reeder  
8:47:54 AM Vice-Chair Berger  
8:50:30 AM Brian Reeder  
8:51:29 AM Vice-Chair Berger  
8:51:36 AM Brian Reeder  
8:51:48 AM Vice-Chair Berger  
8:53:23 AM Rep. Gelser  
8:55:04 AM Brian Reeder  
8:57:03 AM Chair Barnhart  
8:59:26 AM Brian Reeder  
9:01:53 AM Chair Barnhart  
9:03:17 AM Brian Reeder  
9:05:13 AM Chair Barnhart  
9:06:20 AM Brian Reeder

9:06:28 AM Rep. Gelser  
9:07:23 AM Chair Barnhart  
9:07:52 AM Rep. Gelser  
9:08:14 AM Chair Barnhart  
9:08:49 AM Vice-Chair Berger  
9:09:00 AM Chair Barnhart  
9:09:24 AM Warner  
9:10:37 AM 9:15 to 9:45: Apportioning Corporate Income for the Broadcasting Industry  
9:11:00 AM {Exhibit} E: Interstate Broadcasters handout  
9:11:22 AM Scott Barrie  
9:11:50 AM Brian O'Leary  
9:12:27 AM Motion Picture Association of America  
9:23:14 AM Chair Barnhart  
9:23:15 AM Vice-Chair Berger  
9:24:14 AM Brian O'Leary  
9:24:57 AM Vice-Chair Berger  
9:25:03 AM Brian O'Leary  
9:25:47 AM Vice-Chair Berger  
9:26:36 AM Warner  
9:26:48 AM Vice-Chair Berger  
9:26:58 AM Brian O'Leary  
9:27:06 AM Chair Barnhart  
9:27:12 AM Brian O'Leary  
9:28:56 AM Vice-Chair Berger  
9:29:04 AM Brian O'Leary  
9:29:52 AM Vice-Chair Berger  
9:29:58 AM Chair Barnhart  
9:31:07 AM Brian O'Leary  
9:32:16 AM Chair Barnhart  
9:33:03 AM Brian O'Leary  
9:33:29 AM Chair Barnhart  
9:33:54 AM Brian O'Leary  
9:35:13 AM Vice-Chair Berger  
9:36:14 AM Warner  
9:36:15 AM Vice-Chair Berger  
9:36:18 AM Warner  
9:36:29 AM Vice-Chair Berger  
9:36:33 AM Warner  
9:36:47 AM Vice-Chair Berger  
9:36:53 AM Brian O'Leary  
9:37:05 AM Scott Barrie  
9:37:11 AM Chair Barnhart  
9:37:18 AM Warner  
9:37:40 AM Chair Barnhart  
9:38:10 AM Vice-Chair Berger

9:38:42 AM Warner  
9:38:48 AM Brian O'Leary  
9:39:00 AM Scott Barrie  
9:39:14 AM Chair Barnhart  
9:39:34 AM Brian O'Leary  
9:39:36 AM Chair Barnhart  
9:39:58 AM Warner  
9:41:18 AM {Exhibit} F: HB 3601 Research Report #4  
9:42:11 AM Chris Allanach, LRO  
9:42:20 AM 9:45 to 10:50: The Special Session Revenue Bill: Implementation Issues  
9:45:23 AM Vice-Chair Berger  
9:45:45 AM Allanach  
9:45:51 AM Vice-Chair Berger  
9:45:53 AM Allanach  
9:46:13 AM Vice-Chair Berger  
9:46:24 AM Chair Barnhart  
9:46:31 AM Allanach  
9:47:21 AM Vice-Chair Berger  
9:47:23 AM Allanach  
9:48:15 AM Chair Barnhart  
9:48:24 AM Allanach  
9:49:05 AM Chair Barnhart  
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9:50:33 AM Allanach  
9:54:20 AM Chair Barnhart  
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9:55:36 AM Vice-Chair Berger  
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9:56:31 AM Vice-Chair Berger  
9:56:38 AM Allanach  
9:56:42 AM Chair Barnhart  
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10:00:05 AM Chair Barnhart  
10:00:07 AM Vice-Chair Berger  
10:00:10 AM Allanach  
10:02:51 AM Chair Barnhart  
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10:03:04 AM Chair Barnhart  
10:03:47 AM Allanach  
10:04:40 AM Chair Barnhart  
10:04:45 AM Vice-Chair Berger  
10:04:47 AM Chair Barnhart  
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10:05:41 AM Allanach  
10:07:13 AM Chair Barnhart  
10:07:16 AM Allanach  
10:07:25 AM Chair Barnhart  
10:07:37 AM Allanach  
10:08:03 AM Warner  
10:08:43 AM Chair Barnhart  
10:08:47 AM Chair Barnhart  
10:09:05 AM Doug Henney  
10:09:12 AM Oregon Society of Certified Public Accountants Panel  
10:09:42 AM {Exhibit} G: OS CPA handout  
10:16:08 AM Chair Barnhart  
10:16:17 AM Doug Henney  
10:16:32 AM Chair Barnhart  
10:17:05 AM Doug Henney  
10:17:10 AM Rep. Davis  
10:17:38 AM Warner  
10:18:53 AM Chair Barnhart  
10:19:31 AM Vice-Chair Berger  
10:21:39 AM Chair Barnhart  
10:21:46 AM Vice-Chair Berger  
10:22:15 AM Doug Henney  
10:22:46 AM Vice-Chair Berger  
10:23:27 AM Doug Henney  
10:23:35 AM Chair Barnhart  
10:24:39 AM Warner  
10:24:51 AM Deanna Mack  
10:25:04 AM Department of Revenue  
10:27:51 AM Chair Barnhart  
10:27:56 AM Deanna Mack  
10:29:00 AM Chair Barnhart  
10:29:10 AM Deanna Mack  
10:29:51 AM Chair Barnhart  
10:29:59 AM Deanna Mack

**10:31:21 AM** Chair Barnhart  
**10:31:26 AM** Deanna Mack  
**10:31:30 AM** Chair Barnhart  
**10:31:33 AM** Deanna Mack  
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**10:34:11 AM** Warner  
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**10:39:22 AM** Chair Barnhart  
**10:39:47 AM** Vice-Chair Berger  
**10:40:30 AM** Chair Barnhart  
**10:42:39 AM** Meeting Adjourned by Chair Barnhart

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## **Exhibits**

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