

## SENATE COMMITTEE ON FINANCE & REVENUE

March 21, 2019  
3:00 PM

Hearing Room A

**MEMBERS PRESENT:** Sen. Mark Hass, Chair  
Sen. Cliff Bentz, Vice - Chair  
Sen. Kathleen Taylor

**MEMBER(S) EXCUSED:** Sen. Brian Boquist  
Sen. Chuck Riley

**STAFF PRESENT:** Chris Allanach, Legislative Revenue Officer  
Kyle Easton, Economist  
Isaac Moreno, Committee Assistant

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

**MEASURES/ISSUES:** Public Hearing: SB 213 and SB 214

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00:00:04 Meeting Called to Order by Chair Hass  
00:00:16 Chair Hass Opens Public Hearing on SB 213 and SB 214  
00:00:44 Chris Allanach, Legislative Revenue Officer  
00:00:48 EXHIBITS 1 & 2 : SB 213 - Preliminary SMS and SB 214 - Preliminary  
SMS, Respectively.  
00:02:15 Sen. Taylor  
00:02:41 Chris Allanach, Legislative Revenue Officer  
00:05:15 Sen. Taylor  
00:05:49 Chair Hass  
00:06:07 Sen. Taylor  
00:06:17 Chris Allanach, Legislative Revenue Officer  
00:06:20 Chair Hass  
00:08:08 Sen. Taylor  
00:09:02 Chris Allanach, Legislative Revenue Officer  
00:09:50 Chair Hass  
00:10:15 Chris Allanach, Legislative Revenue Officer  
00:10:51 Kyle Easton, Economist, LRO  
00:10:57 EXHIBIT 3 : Itemized Deduction Background  
00:14:48 Vice-Chair Bentz  
00:15:04 Kyle Easton, Economist, LRO  
00:15:20 Vice-Chair Bentz  
00:15:39 Kyle Easton, Economist, LRO  
00:17:35 Chris Allanach, Legislative Revenue Officer  
00:18:00 Kyle Easton, Economist, LRO  
00:20:05 Chair Hass  
00:20:11 Kyle Easton, Economist, LRO  
00:31:40 Chair Hass

00:32:26 Heather Jackson, Oregon Society of Certified Public Accountants  
(OSCPA)  
00:32:43 EXHIBIT 4 : OSCP A Testimony  
00:37:37 Chair Hass  
00:38:01 Heather Jackson, OSCP A  
00:38:35 Chair Hass  
00:39:52 Heather Jackson, OSCP A  
00:40:34 Chair Hass  
00:41:05 Heather Jackson, OSCP A  
00:42:06 Chair Hass  
00:42:52 Heather Jackson, OSCP A  
00:43:28 Vice-Chair Bentz  
00:43:48 Heather Jackson, OSCP A  
00:44:17 Vice-Chair Bentz  
00:44:24 Heather Jackson, OSCP A  
00:44:28 Vice-Chair Bentz  
00:44:38 Heather Jackson, OSCP A  
00:44:56 Vice-Chair Bentz  
00:45:02 Heather Jackson, OSCP A  
00:45:17 Chair Hass  
00:45:36 John Hawkins, OSCP A  
00:46:00 EXHIBIT 5 : John Hawkins (presentation)  
00:49:32 Chair Hass  
00:49:39 John Hawkins, OSCP A  
00:51:09 Chair Hass  
00:52:37 John Hawkins, OSCP A  
00:54:00 Vice-Chair Bentz  
00:54:33 John Hawkins, OSCP A  
00:57:11 Vice-Chair Bentz  
00:58:45 Chair Hass  
00:58:48 John Hawkins, OSCP A  
01:00:52 Chair Hass  
01:01:20 Lucinda Hites-Clabaugh, State Licensed Tax Preparer  
01:08:52 Chair Hass  
01:08:55 Lucinda Hites-Clabaugh, State Licensed Tax Preparer  
01:09:46 Chair Hass  
01:09:51 Lucinda Hites-Clabaught, State Licensed Tax Preparer  
01:10:06 Chair Hass  
01:10:10 Chair Hass Closes Public Hearing on SB 213 and SB 214  
01:10:28 Meeting Adjourned by Chair Hass