

## HOUSE COMMITTEE ON REVENUE

February 20, 2019  
8:30 AM

Hearing Room A

**MEMBERS PRESENT:** Rep. Nancy Nathanson, Chair  
Rep. Lynn Findley, Vice-Chair  
Rep. Pam Marsh, Vice-Chair  
Rep. Diego Hernandez  
Rep. E. Werner Reschke  
Rep. Barbara Smith Warner

**MEMBER(S) EXCUSED:** Rep. Greg Smith

**STAFF PRESENT:** Chris Allanach, Legislative Revenue Officer  
Kyle Easton, Economist  
Austin Anderson, Committee Assistant

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

**MEASURES/ISSUES:** Public Hearings: HB 2452 & HB 2460

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00:00:06 Meeting Called to Order by Chair Nathanson  
00:00:24 Kyle Easton, Economist, LRO  
00:00:31 EXHIBIT 1 : Deferral Background - LRO  
00:03:47 Rep. Smith Warner  
00:04:31 Kyle Easton, Economist, LRO  
00:05:05 Chair Nathanson Opens Public Hearing on HB 2452  
00:05:40 Lynn Findley, State Representative, HD 60  
00:07:02 Mark Gharst, Department of Revenue  
00:07:18 EXHIBIT 2 : 2019 Max Allowed Deferral Values - DOR  
00:07:51 EXHIBIT 3 : Counties with media RMV below 250k - LRO  
00:12:08 Chair Nathanson  
00:13:15 Mark Gharst, DOR  
00:14:22 Chair Nathanson  
00:14:38 Mark Gharst, DOR  
00:15:14 Vice-Chair Marsh  
00:15:30 Mark Gharst, DOR  
00:16:15 Kyle Easton, Economist, LRO  
00:16:19 Mark Gharst, DOR  
00:17:14 Vice-Chair Marsh  
00:17:29 Rep. Reschke  
00:17:40 Mark Gharst, DOR  
00:18:09 Chair Nathanson  
00:18:18 Chair Nathanson Closes Public Hearing on HB 2452  
00:18:21 Chair Nathanson Opens Public Hearing on HB 2460  
00:18:31 Kyle Easton, Economist, LRO

**00:18:32** EXHIBIT 4 : HB 2460 - Preliminary SMS  
**00:19:12** Chair Nathanson  
**00:19:28** Christopher Hamilton, Oregon State Bar, Elder Law Section  
**00:19:30** EXHIBIT 5 : Hamilton Elder Law Testimony  
**00:22:30** Rep. Reschke  
**00:22:49** Christopher Hamilton, OSB  
**00:23:17** Vice-Chair Findley  
**00:23:46** Christopher Hamilton, OSB  
**00:24:07** Chair Nathanson  
**00:24:17** Rep. Smith Warner  
**00:24:36** Christopher Hamilton, OSB  
**00:25:02** Mark Gharst, DOR  
**00:25:37** Rep. Reschke  
**00:25:59** Mark Gharst, DOR  
**00:27:49** Vice-Chair Marsh  
**00:28:01** Mark Gharst, DOR  
**00:28:34** Vice-Chair Marsh  
**00:28:41** Mark Gharst, DOR  
**00:29:41** Chair Nathanson  
**00:29:57** Chair Nathanson Closes Public Hearing on HB 2460  
**00:30:05** Meeting Adjourned by Chair Nathanson