

HOUSE COMMITTEE ON REVENUE

January 24, 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. Greg Smith
Rep. Barbara Smith Warner

STAFF PRESENT: Chris Allanach, Legislative Revenue Officer
Kait Harger, Economist
Jaime McGovern, Economist
Austin Anderson, Committee Assistant

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

MEASURES/ISSUES: Corporation Excise/Income Orientation
Estate Tax Orientation

00:00:14 Meeting Called to Order by Chair Nathanson
00:00:23 Chris Allanach, Legislative Revenue Officer, LRO
00:00:43 EXHIBIT 1 : 2019 Basic Facts
00:01:12 Chair Nathanson Opens Informational Meeting for Corporation
Excise/Income Tax Orientation
00:01:33 Kait Harger, Economist, LRO
00:01:36 EXHIBIT 2 : Corporate Taxation Orientation
00:06:34 Rep. Smith Warner
00:06:55 Kait Harger, Economist, LRO
00:07:35 Chris Allanach, Legislative Revenue Officer, LRO
00:08:00 Rep. Smith Warner
00:08:19 Chris Allanach, Legislative Revenue Officer, LRO
00:08:39 Vice-Chair Findley
00:08:41 Chris Allanach, Legislative Revenue Officer, LRO
00:08:47 Rep. Smith Warner
00:08:56 Chris Allanach, Legislative Revenue Officer, LRO
00:09:04 Rep. Reschke
00:09:10 Chair Nathanson
00:09:16 Vice-Chair Marsh
00:09:22 Chair Nathanson
00:09:28 Kait Harger, Economist, LRO
00:13:02 Rep. Smith Warner
00:13:48 Chris Allanach, Legislative Revenue Officer, LRO
00:14:28 Kait Harger, Economist, LRO

00:18:38 Chair Nathanson
00:18:55 Chris Allanach, Legislative Revenue Officer, LRO
00:19:26 Chair Nathanson
00:19:29 Chris Allanach, Legislative Revenue Officer, LRO
00:19:30 Chair Nathanson
00:19:39 Chris Allanach, Legislative Revenue Officer, LRO
00:20:22 Kait Harger, Economist, LRO
00:23:27 Rep. Hernandez
00:24:08 Kait Harger, Economist, LRO
00:25:01 Chris Allanach, Legislative Revenue Officer, LRO
00:25:19 Chair Nathanson
00:25:25 Kait Harger, Economist, LRO
00:26:02 Rep. Hernandez
00:26:16 Kait Harger, Economist, LRO
00:26:57 Chris Allanach, Legislative Revenue Officer, LRO
00:27:02 Rep. Hernandez
00:27:28 Chris Allanach, Legislative Revenue Officer, LRO
00:27:50 Rep. Hernandez
00:28:00 Chair Nathanson
00:29:01 Kait Harger, Economist, LRO
00:29:09 Chris Allanach, Legislative Revenue Officer, LRO
00:29:14 Chair Nathanson
00:29:50 Kait Harger, Economist, LRO
00:30:38 Rep. Reschke
00:30:45 Kait Harger, Economist, LRO
00:31:34 Chair Nathanson
00:31:36 Kait Harger, Economist, LRO
00:32:19 Rep. Smith
00:32:34 Kait Harger, Economist, LRO
00:32:39 Chair Nathanson
00:32:43 Kait Harger, Economist, LRO
00:32:49 Chair Nathanson
00:32:50 Kait Harger, Economist, LRO
00:34:49 Rep. Smith
00:35:51 Vice-Chair Marsh
00:36:16 Rep. Reschke
00:36:45 Chris Allanach, Legislative Revenue Officer, LRO
00:37:02 Kait Harger, Economist, LRO
00:37:25 Chair Nathanson
00:37:57 Rep. Smith Warner
00:38:42 Chair Nathanson
00:38:47 Kait Harger, Economist, LRO
00:39:17 Chair Nathanson
00:39:57 Kait Harger, Economist, LRO
00:39:58 Chris Allanach, Legislative Revenue Officer, LRO
00:40:24 Chair Nathanson

00:40:26 Chris Allanach, Legislative Revenue Officer, LRO
00:40:48 Chair Nathanson
00:41:03 Chris Allanach, Legislative Revenue Officer, LRO
00:41:52 Rep. Smith
00:42:31 Chris Allanach, Legislative Revenue Officer, LRO
00:43:15 Rep. Smith
00:43:19 Chris Allanach, Legislative Revenue Officer, LRO
00:43:25 Rep. Smith
00:43:39 Chris Allanach, Legislative Revenue Officer, LRO
00:43:52 Rep. Smith
00:43:58 Rep. Reschke
00:44:34 Chris Allanach, Legislative Revenue Officer, LRO
00:44:49 Vice-Chair Findley
00:45:15 Kait Harger, Economist, LRO
00:45:37 Rep. Hernandez
00:45:56 Chair Nathanson
00:46:04 Rep. Hernandez
00:46:15 Chris Allanach, Legislative Revenue Officer, LRO
00:46:33 Rep. Hernandez
00:47:07 Chris Allanach, Legislative Revenue Officer, LRO
00:47:51 Rep. Hernandez
00:48:12 Kait Harger, Economist, LRO
00:49:36 Chair Nathanson
00:49:41 Kait Harger, Economist, LRO
00:50:07 Chair Nathanson
00:50:12 Rep. Smith Warner
00:50:58 Rep. Reschke
00:51:25 Kait Harger, Economist, LRO
00:51:31 Rep. Reschke
00:51:52 Chris Allanach, Legislative Revenue Officer, LRO
00:52:08 Rep. Smith Warner
00:52:19 Kait Harger, Economist, LRO
00:52:28 Chair Nathanson
00:52:35 Kait Harger, Economist, LRO
00:52:53 Chair Nathanson
00:53:13 Kait Harger, Economist, LRO
00:53:54 Chair Nathanson
00:53:56 Kait Harger, Economist, LRO
00:54:42 Chair Nathanson
00:54:45 Kait Harger, Economist, LRO
00:54:58 Chair Nathanson
00:55:14 Chris Allanach, Legislative Revenue Officer, LRO
00:55:48 Rep. Reschke
00:56:56 Chris Allanach, Legislative Revenue Officer, LRO
00:57:31 Rep. Reschke
00:57:42 Rep. Hernandez

00:58:51 Chair Nathanson
00:59:00 Chris Allanach, Legislative Revenue Officer, LRO
00:59:02 Chair Nathanson
00:59:15 Informational Meeting for Estate Tax Orientation
00:59:31 Jaime McGovern, Economist, LRO
01:00:37 EXHIBIT 3 : Estate Tax Orientation 2019
01:01:54 Rep. Reschke
01:01:56 Jaime McGovern, Economist, LRO
01:07:03 Rep. Reschke
01:07:11 Jaime McGovern, Economist, LRO
01:07:20 Chair Nathanson
01:07:37 Jaime McGovern, Economist, LRO
01:10:04 Chair Nathanson
01:10:18 Jaime McGovern, Economist, LRO
01:10:32 Rep. Smith Warner
01:10:36 Jaime McGovern, Economist, LRO
01:11:05 Chair Nathanson
01:11:44 Jaime McGovern, Economist, LRO
01:12:02 Chair Nathanson
01:12:22 Chair Nathanson Closes Informational Meetings
01:12:30 Chris Allanach, Legislative Revenue Officer, LRO
01:12:53 Meeting Adjourned by Chair Nathanson