

HOUSE INTERIM COMMITTEE ON REVENUE

May 22, 2018
8:00 A.M.

Hearing Room A

MEMBERS PRESENT: Rep. Phil Barnhart, Chair
Rep. Greg Smith, Vice-Chair
Rep. Lynn Findley
Rep. Diego Hernandez
Rep. Pam Marsh
Rep. Rob Nosse
Rep. E. Werner Reschke

MEMBERS EXCUSED: Rep. Barbara Smith Warner, Vice-Chair
Rep. Knute Buehler

STAFF PRESENT: Chris Allanach, Acting Leg. Revenue Officer
Kyle Easton, Economist LRO
Jaime McGovern, Economist LRO
Corinne Gavette, Office Manager

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

MEASURES/ISSUES: Update on tax credits to be reviewed in 2019
Review of the 2018 tax return processing season
Overview of Oregon's Estate Tax
Discussion of the income tax starting point, federal taxable
income vs AGI

00:00:05 Meeting Called to Order
00:00:16 8:00 - 8:15 Appointment of Chris Allanach as Legislative Revenue Officer
00:01:06 Chair Barnhart opens public hearing and work session
00:00:44 Rep. Reschke
00:00:49 MOTION: Rep. Reschke moves to appoint Chris Allanach as the
Legislative Revenue Officer
00:01:41 MOTION CARRIES with no objections. Vote: 5-0-4
00:02:01 Chair Barnhart closes public hearing and work Session
00:02:22 8:15 - 9:00 Update on tax credits to be reviewed in 2019 - Informational
Meeting
00:02:34 Chris Allanach, LRO
00:03:53 Kyle Easton, Economist LRO
00:04:09 EXHIBIT 1: Tax Credit review presentation
00:19:52 Rep. Reschke
00:20:28 Chair Barnhart

00:23:49 Rep. Marsh
00:25:07 Rep. Nosse
00:27:56 9:00 - 9:45 Review of the 2018 tax return processing season -
Informational Meeting
00:28:03 Department of Revenue
00:28:18 Ken Ross, Dept of Revenue
00:28:57 EXHIBIT 2: DOR processing season presentation
00:36:57 Chair Barnhart
00:38:13 Rep. Reschke
00:54:59 Vice-Chair Smith
00:56:15 Rep. Reschke
01:00:04 Rep. Marsh
01:02:28 9:45 - 10:30 Overview of Oregon's Estate Tax - Informational Meeting
01:03:09 Jaime McGovern, Economist LRO
01:03:44 EXHIBIT 3: Estate Tax orientation presentation
01:06:16 Vice-Chair Smith
01:13:13 Chair Barnhart
01:14:39 Vice-Chair Smith
01:29:27 Rep. Findley
01:32:56 Rep. Marsh
01:41:53 10:30 - 11:00 Discussion of the income tax starting point, federal taxable
income vs AGI - Informational Meeting
01:42:39 Chris Allanach, LRO
01:43:56 EXHIBIT 4: Form 40 Tax Return
01:44:33 Kate Tosswill, Sr. Deputy Legislative Counsel
01:51:07 Chair Barnhart
02:01:37 EXHIBIT 5: FTI vs AGI chart
02:10:29 Rep. Reschke
02:11:59 MOTION: To suspend rules to re-open Work Session allow two members
to vote on approval of Chris Allanach as the Legislative Revenue
Officer. No objections. Rep Smith and Rep Hernandez both vote AYE.
New Vote is now 7-0-2.
02:12:13 Meeting Adjourned