

HOUSE INTERIM COMMITTEE ON REVENUE

November 13, 2017
2:00 P.M.

Hearing Room A

MEMBERS PRESENT: Rep. Phil Barnhart, Chair
Rep. Cliff Bentz, Vice-Chair
Rep. Barbara Smith Warner, Vice-Chair
Rep. Knute Buehler
Rep. Diego Hernandez
Rep. Greg Smith
Rep. Pam Marsh
Rep. Rob Nosse

STAFF PRESENT: Paul Warner, Legislative Revenue Officer
Chris Allanach, Sr. Economist, LRO
Mazen Malik, Sr. Economist, LRO

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

MEASURES/ISSUES: Committee Bill Draft Discussion
Implications of Repealing Federal State and Local Tax Deduction
Transient Lodging Tax Revenue Trends & Issues
Taxation of Different Business Entity Types
Review of 2017-19 Personal Kicker Credit

Recording Log – Recording started 01:46:12 PM

00:00:05 Meeting Called to Order
00:00:24 2:00 to 2:15: Committee Bill Draft Discussion - Informational Meeting
00:00:41 Chair Barnhart
00:00:54 Paul Warner, LRO
00:04:56 2:15 to 3:00: Implications of Repealing Federal State and Local Tax Deduction - Informational Meeting
00:05:44 EXHIBIT 1: Elimination of SALT Deduct. - LRO
00:06:15 Paul Warner
00:08:08 Legislative Revenue Office
00:13:38 Rep. Nosse
00:15:06 Chair Barnhart
00:17:07 Vice-Chair Bentz
00:20:33 EXHIBIT 2: State-Federal Bal of pymts - LRO
00:21:40 Rep. Smith
00:26:07 Rep. Nosse
00:30:31 EXHIBIT 3: Prelim. Review of Tax Cuts and Jobs Act of 2017

00:30:45 Chris Allanach, Sr. Economist, LRO
00:37:47 Rep. Smith
00:50:13 Chair Barnhart
00:50:25 Vice-Chair Bentz
00:51:46 3:00 to 3:45: Transient Lodging Tax Revenue Trends & Issues -
Informational Meeting
00:52:07 Mazen Malik, Sr. Economist, LRO
00:52:15 Legislative Revenue Office
00:52:45 EXHIBIT 4: Transient Lodging Tax update - LRO
01:03:42 Vice-Chair Smith Warner
01:17:59 Chair Barnhart
01:18:28 Rep. Marsh
01:23:37 Rep. Buehler
01:24:00 EXHIBIT 5: HB 4146 Work Group Report
01:24:15 EXHIBIT 6: HB 4146 C Revenue Impact Stmt - LRO 2017
01:25:50 Vice-Chair Bentz
01:36:07 Paul Warner, LRO
01:37:07 3:45 to 4:45: Taxation of Different Business Entity Types - Informational
Meeting
01:37:12 Legislative Revenue Office
01:37:57 Chris Allanach, LRO
01:43:02 EXHIBIT 7: Business Taxation presentation - LRO
01:46:16 Chair Barnhart
02:04:45 Rep. Marsh
02:07:50 Paul Warner, LRO
02:10:24 4:45 to 5:00: Review of 2017-19 Personal Kicker Credit - Informational
Meeting
02:10:57 Paul Warner, LRO
02:11:20 EXHIBIT 8: Personal Kicker Certification memo - OEA
02:12:10 EXHIBIT 9: Kicker update - LRO
02:14:13 Chris Allanach, LRO
02:18:41 Department of Revenue
02:18:57 Lois Williams, DOR
02:21:43 Chair Barnhart
02:24:19 Ken Ross, DOR
02:25:45 5:00: Adjourn