Staff:

Chris Allanach, Legislative Revenue Officer Mazen Malik, Senior Economist Dae Baek, Senior Economist Kyle Easton, Economist Jaime McGovern, Economist Kaitlyn Harger, Economist Corinne Gavette, Office Manager Dawnita Bruce, Committee Assistant



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### SENATE COMMITTEE ON FINANCE AND REVENUE

Oregon State Capitol 900 Court Street NE, Room 160, Salem, Oregon 97301 Phone: 503-986-1266 Email: https://olis.oregonlegislature.gov/liz/2021R1/Testimony/SFR

## AGENDA

# Revision 1 Posted: MAR 01 05:44 PM

### WEDNESDAY

Date:March 3, 2021Time:1:00 P.M.Room:Remote A

Entry to the Capitol Building is currently limited to authorized personnel only. All committee meetings are taking place remotely. To view a live stream of the meeting: https://olis.oregonlegislature.gov/liz/2021R1/Committees/SFR/Overview A viewing station is also available outside of the Capitol Building.

#### Work Session

SB 149 \*\*

149 \*\* \*\*Subsequent Referral(s) to Tax Expenditures CARRIED OVER FROM THE 03-01-2021 MEETING: Extends sunset of corporate tax offset of insurer assessment.

#### SB 119

Requires taxpayer-creator to obtain appraisal report to substantiate fair market value of art object for purpose of subtraction allowed for donation of art object.

SB 120

Aligns direction to Department of Revenue to pay interest on certain tax refunds with other tax refund provisions and with current systems and processes.

SB 299

Authorizes formation of children's service districts.