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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

**Posted: MAY 28 03:42 PM**

### WEDNESDAY

**Date: June 2, 2021**  
**Time: 1:00 P.M.**  
**Room: Remote A**

*Please Note: The Capitol Building is currently closed to the public and meetings are taking place remotely. Go to Finance and Revenue Senate 2021 Regular Session - Oregon Legislative Information System ([oregonlegislature.gov](http://oregonlegislature.gov)) to access a live stream of this meeting. Locate the meeting date and click on the camera icon at the designated time. A viewing station will also be available outside of the Capitol Building.*

#### Work Session

HB 2341

Authorizes tax collector in county covered by state of emergency declared by Governor due to fire or act of God, or authority of Governor under Emergency Conflagration Act, who knows or has reason to believe property has been destroyed or damaged by fire or act of God to prorate taxes imposed on property.

HB 2607

Exempts from construction taxes residential housing being constructed to replace residential housing destroyed or damaged by fire or other emergency event or situation.

HB 2128 A

Requires tax professional to report breach of security associated with tax return preparation to Department of Revenue.

HB 2330 A

Makes permanent school district funding for foreign exchange students and small school district grants.

HB 3138 A

Extends time for filing of estate tax return .

SB 806

Modifies definition of "malt beverage" for purpose of regulation and taxation of alcoholic beverages to align more closely with federal statutory definition of "beer." Increases alcohol by

## **AGENDA (cont.)**

**June 2, 2021**

volume threshold percentage requiring additional privilege tax imposed on wine to match federal tax classification percentage.

### **Public Hearing**

HB 2446

Extends sunset of property tax exemption for property of nonprofit corporation offered, occupied or used as low-income housing.

HB 2457 A

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law.

### **Public Testimony Options:**

You may provide written or oral testimony at this meeting.

Written testimony should be submitted via the Oregon Legislative Information System (OLIS) testimony portal. Testimony must be received within 24 hours after the start time of the meeting in which the public hearing is held. Testimony is uploaded to OLIS as part of the legislative record and made publicly available at Finance and Revenue Senate 2021 Regular Session - Oregon Legislative Information System ([oregonlegislature.gov](http://oregonlegislature.gov))

### **Written Testimony**

o Electronic: click submit public testimony at Oregon Legislative Information System ([oregonlegislature.gov](http://oregonlegislature.gov))

o Mail: Senate Finance and Revenue Committee, 900 Court Street NE, Room 160, Salem, OR 97301

### **Oral Testimony (Live Remotely)**

o Registration is required to testify by phone or video link. You will receive a confirmation email. If you do not, please contact the committee assistant. To sign up, either use the online form at: [https://survey.sjc1.qualtrics.com/jfe/form/SV\\_4GROYhtHyNUiH2e](https://survey.sjc1.qualtrics.com/jfe/form/SV_4GROYhtHyNUiH2e)

OR register by calling 503-986-1266 (or toll free (833) 698-1369).

o Registration closes at the time the meeting is scheduled to begin.

o Public Access Kiosk: For those who do not register to testify or do not have access to testify by phone or video link, a public access kiosk is located outside of the State Capitol Building.

*Please Note: Neither registration nor use of the public access kiosk is a guarantee that you will be able to testify during the meeting. Committee chairs may determine that public testimony must be limited. For this reason, written testimony is encouraged even if you plan to speak.*