

Senate Bill 26

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Creates Tax Expenditure Review Panel. Directs panel to review tax expenditure policy, advise Department of Revenue regarding purposes for which particular tax expenditure was enacted and make recommendations to Legislative Assembly and department regarding methodologies used to determine whether tax expenditure has achieved its purpose.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to tax expenditure review panel; and declaring an emergency.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS 291.201 to**
5 **291.222.**

6 **SECTION 2. (1) There is created the Tax Expenditure Review Panel consisting of six**
7 **members appointed as follows:**

8 (a) **The President of the Senate shall appoint two members from among members of the**
9 **Senate.**

10 (b) **The Speaker of the House of Representatives shall appoint two members from among**
11 **members of the House of Representatives.**

12 (c) **The Governor shall appoint two members, one of whom shall represent local govern-**
13 **ment as defined in ORS 174.116.**

14 (2) **The review panel shall:**

15 (a) **Review and make recommendations to the Legislative Assembly regarding the overall**
16 **direction of tax expenditure policy in this state;**

17 (b) **Advise the Department of Revenue regarding the preparation of the tax expenditure**
18 **report described in ORS 291.203;**

19 (c) **Advise the Department of Revenue regarding the policies and purposes for which any**
20 **particular tax expenditure was enacted; and**

21 (d) **Review and make recommendations to the Legislative Assembly and the Department**
22 **of Revenue regarding the methodologies used to determine whether each tax expenditure has**
23 **successfully achieved the purpose for which the tax expenditure was enacted.**

24 (3) **The appointing authorities referred to in subsection (1) of this section shall appoint**
25 **members of the review panel not later than 30 business days after the end of each regular**
26 **session of the Legislative Assembly. The term of a member expires on the first day of the**
27 **next regular session of the Legislative Assembly.**

28 (4) **A majority of the members of the review panel constitutes a quorum for the trans-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 **action of business.**

2 (5) Official action by the review panel requires the approval of a majority of the members
3 of the review panel.

4 (6) The review panel shall elect one of its members to serve as chairperson.

5 (7) If there is a vacancy for any cause, the appointing authority shall make an appoint-
6 ment to become immediately effective.

7 (8) The review panel shall meet at times and places specified by the call of the chair-
8 person or of a majority of the members of the review panel.

9 (9) The review panel may adopt rules necessary for the operation of the review panel.

10 (10) The review panel shall submit a report, and may include recommendations for leg-
11 islation, to an interim committee of the Legislative Assembly related to revenue or finance,
12 as appropriate, no later than October 1 of each even-numbered year.

13 (11) The Department of Revenue shall provide staff support to the review panel.

14 (12) Members of the review panel who are not members of the Legislative Assembly are
15 not entitled to compensation, but may be reimbursed for actual and necessary travel and
16 other expenses incurred by them in the performance of their official duties in the manner
17 and amounts provided for in ORS 292.495. Claims for expenses incurred in performing func-
18 tions of the review panel shall be paid out of funds appropriated to the Department of Re-
19 venue for purposes of the review panel.

20 (13) All agencies of state government, as defined in ORS 174.111, are directed to assist
21 the review panel in the performance of its duties and, to the extent permitted by laws re-
22 lating to confidentiality, to furnish such information and advice as the members of the re-
23 view panel consider necessary to perform their duties.

24 **SECTION 3.** This 2009 Act being necessary for the immediate preservation of the public
25 peace, health and safety, an emergency is declared to exist, and this 2009 Act takes effect
26 on its passage.