

Tax Expenditure Related Bills & Measures

Bill	Description
HB 3008	Sunsets all Oregon income tax credits, subtractions or exemptions. Excludes tax expenditures resulting from federal law, the Oregon constitution or to avoid double taxation. Establishes Tax Expenditure Review Commission.
HB 3009	Requires proportional decrease in tax expenditures when the Governor orders General Fund allotment reductions
HJR 18	Amends constitution. Limits amount of personal and corporate income tax expenditures to 33% of estimated General Fund revenue, absent any tax expenditures. Requires temporary tax rate increase when ratio exceeds 33%. Excludes tax expenditures associated with connection to the federal tax code from the calculation.
HJR 19	Amends constitution. Excludes modification of tax expenditures from the definition of bills for raising revenue for purposes of the 3/5 vote requirement.

LRO: 3-9-11

MEASURE: HJR 18
 EXHIBIT: B
 HOUSE REVENUE COMMITTEE
 DATE: 3/9/2011 PAGES: 1
 SUBMITTED BY: PAUL CHAMBERLAIN

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LRO: 3-9-11

MEASURE: HJR 19
 EXHIBIT: B
 HOUSE REVENUE COMMITTEE
 DATE: 3/9/2011 PAGES: 1
 SUBMITTED BY: PHIL WATNER

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MEASURE: HB 3008
 EXHIBIT: B
 HOUSE REVENUE COMMITTEE
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 SUBMITTED BY: PAUL WARDNER

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LRO: 3-9-11

MEASURE: HB 3009
 EXHIBIT: 13
 HOUSE REVENUE COMMITTEE
 DATE: 3/7/2011 PAGES: 1
 SUBMITTED BY: PAUL WYNNER