

**76TH OREGON LEGISLATIVE ASSEMBLY 2011 Regular Session  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: SB 297  
CARRIER: Sen. Morse**

**REVENUE:** No Revenue Impact

**FISCAL:** No Fiscal Impact

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**Action:** Do Pass  
**Vote:** 4-0-0  
**Yeas:** Hass, Telfer, Morse, Burdick  
**Nays:** 0  
**Exc.:** 0  
**Prepared By:** Paul Warner, Economist  
**Meeting Dates:** 2/23, 3-2

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**WHAT THE BILL DOES:** Makes technical corrections and updates taxation related statutes. Conforms language and structure to existing statutes.

**ISSUES DISCUSSED:**

- Legislative Counsel process for preparing bill.
- Need for clean up of duplicative language.
- Removal of income tax credits no longer in use.
- Need to update for credit sunset dates established by HB 2067 from the 2009 session.
- Importance of keeping older language for period in order to be available for those filing amended tax returns.

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** During the interim between regular sessions Legislative Counsel goes through the tax statutes and develops a bill to make technical corrections, adjust grammar and syntax, delete obsolete provisions and conform language to existing statutes. SB 297 is the bill for the 2011 session that resulted from that process. It is intended to have no policy related effects.