

HOUSE COMMITTEE ON REVENUE

February 9, 2011
8:00 A.M.

Hearing Room A
ID# 5106

MEMBERS PRESENT: Co-Chair, Rep. Barnhart
Co-Chair, Rep. Berger
Co-Vice Chair, Rep. Brewer
Co-Vice Chair, Rep. Bailey
Rep. Bentz
Rep. Gelser
Rep. Read
Rep. Wand

STAFF PRESENT: Paul Warner, Legislative Revenue Officer
Corinne Gavette, Office Manager
Mazen Malik, Sr. Economist
Chris Allanach, Sr. Economist
Dae Baek, Economist
Christine Broniak, Economist
Carol Phillips, Committee Assistant

WITNESSES PRESENT: Lana Butterfield, Professional Insurance Agents
Bob Foster, Rhodes-Warden Insurance Agency

ISSUES HEARD: Informational Meeting on Corporate Taxes
Public Hearing on HB 2539

HREV

2/9/2011 8:04:27 AM

8:04:37 AM Co-Chair Berger
8:04:41 AM Meeting Called to Order
8:04:45 AM OPENED INFORMATIONAL MEETING
8:05:09 AM Paul Warner, Legislative Revenue Officer
8:07:05 AM {Exhibit} A - Total State and Local Business Taxes
8:12:47 AM Co-Chair Barnhart
8:12:52 AM Warner
8:12:54 AM Co-Chair Barnhart
8:12:58 AM Warner
8:13:01 AM Co-Chair Barnhart
8:13:22 AM Warner
8:13:37 AM Co-Chair Barnhart
8:13:44 AM Warner
8:14:05 AM Rep. Wand
8:14:26 AM Warner
8:15:10 AM Rep. Bentz
8:15:31 AM Warner

8:15:45 AM Rep. Bentz
8:16:13 AM Warner
8:18:13 AM Co-Chair Barnhart
8:18:40 AM Warner
8:18:44 AM Co-Chair Barnhart
8:18:51 AM Co-Chair Berger
8:19:00 AM Warner
8:19:23 AM Co-Chair Barnhart
8:19:33 AM Warner
8:20:01 AM Co-Chair Barnhart
8:20:07 AM Warner
8:20:35 AM Co-Chair Barnhart
8:20:47 AM Warner
8:21:31 AM Co-Vice Chair Brewer
8:22:21 AM Warner
8:22:40 AM Co-Chair Barnhart
8:22:51 AM Warner
8:23:34 AM Co-Chair Berger
8:23:52 AM Warner
8:24:10 AM Co-Chair Barnhart
8:24:16 AM Warner
8:24:19 AM Co-Chair Barnhart
8:24:28 AM Warner
8:24:56 AM Co-Chair Barnhart
8:24:57 AM Warner
8:25:07 AM Co-Chair Berger
8:25:08 AM Warner
8:25:13 AM Co-Vice Chair Brewer
8:25:26 AM Warner
8:26:22 AM Chris Allanach, Sr. Economist
8:26:46 AM {Exhibit} B - Oregon Corporate Excise and Income Tax
8:29:05 AM Co-Chair Berger
8:29:13 AM Allanach
8:30:10 AM Co-Vice Chair Brewer
8:30:22 AM Allanach
8:30:28 AM Co-Chair Barnhart
8:30:38 AM Allanach
8:30:51 AM Co-Chair Barnhart
8:31:19 AM Allanach
8:31:37 AM Co-Chair Barnhart
8:31:44 AM Allanach
8:32:05 AM Co-Chair Berger
8:32:06 AM Co-Chair Barnhart
8:32:09 AM Allanach
8:32:12 AM Co-Chair Berger
8:32:14 AM Allanach

8:33:47 AM Co-Chair Berger
8:34:00 AM Allanach
8:34:07 AM Co-Chair Barnhart
8:34:20 AM Allanach
8:36:12 AM Co-Chair Berger
8:36:33 AM Allanach
8:36:55 AM Co-Chair Berger
8:37:00 AM Rep. Wand
8:37:29 AM Allanach
8:37:44 AM Warner
8:38:09 AM Co-Chair Berger
8:38:14 AM Allanach
8:39:25 AM Co-Vice Chair Brewer
8:39:45 AM Allanach
8:39:57 AM Co-Vice Chair Brewer
8:40:22 AM Allanach
8:41:38 AM Co-Chair Berger
8:41:40 AM Allanach
8:41:51 AM Co-Chair Barnhart
8:42:23 AM Allanach
8:42:28 AM Co-Chair Barnhart
8:42:39 AM Allanach
8:42:45 AM Co-Chair Barnhart
8:42:49 AM Allanach
8:43:04 AM {Exhibit} C - Corporate Tax Base
8:44:48 AM Co-Chair Barnhart
8:44:54 AM Allanach
8:44:58 AM Co-Chair Barnhart
8:45:00 AM Allanach
8:45:02 AM Co-Chair Barnhart
8:45:12 AM Allanach
8:45:54 AM Co-Chair Berger
8:46:15 AM Co-Chair Barnhart
8:46:31 AM Allanach
8:46:36 AM Co-Chair Barnhart
8:46:41 AM Allanach
8:46:46 AM Rep. Wand
8:47:07 AM Allanach
8:47:18 AM Co-Chair Berger
8:48:04 AM Co-Vice Chair Bailey
8:48:33 AM Co-Chair Berger
8:48:46 AM Warner
8:49:09 AM {Exhibit} D - Business Tax Base Options Chart
8:49:50 AM {Exhibit} E - Business Tax Base Options Outline
8:54:17 AM Co-Chair Barnhart
8:54:20 AM Warner

8:54:35 AM Co-Chair Barnhart
8:54:37 AM Warner
8:55:08 AM Co-Chair Berger
8:55:18 AM Warner
8:55:24 AM Rep. Wand
8:55:28 AM Warner
8:55:42 AM Rep. Wand
8:55:47 AM Co-Chair Berger
8:55:54 AM Co-Chair Barnhart
8:55:56 AM Co-Vice Chair Brewer
8:55:59 AM Warner
9:03:30 AM Co-Vice Chair Bailey
9:04:35 AM Warner
9:06:53 AM Co-Vice Chair Bailey
9:07:43 AM Warner
9:09:34 AM Rep. Read
9:10:37 AM Co-Chair Berger
9:10:40 AM Warner
9:12:23 AM Co-Vice Chair Brewer
9:13:29 AM Co-Chair Berger
9:14:00 AM Allanach
9:14:57 AM Warner
9:15:01 AM Allanach
9:15:23 AM Co-Chair Berger
9:15:37 AM Allanach
9:16:16 AM Warner
9:16:29 AM Co-Chair Berger
9:16:34 AM Warner
9:16:43 AM Allanach
9:16:50 AM Co-Chair Berger
9:16:52 AM Co-Chair Barnhart
9:17:33 AM Allanach
9:18:00 AM Co-Chair Barnhart
9:18:46 AM Allanach
9:19:01 AM Co-Chair Barnhart
9:19:04 AM Warner
9:19:11 AM Rep. Wand
9:19:43 AM Co-Chair Berger
9:20:10 AM Co-Chair Barnhart
9:20:15 AM Co-Chair Berger
9:20:20 AM CLOSED INFORMATIONAL MEETING
9:20:22 AM OPENED PUBLIC HEARING ON HB 2539
9:20:56 AM Allanach
9:21:35 AM Co-Chair Berger
9:21:52 AM Co-Vice Chair Brewer
9:22:35 AM Allanach

9:22:49 AM Co-Vice Chair Brewer
9:23:03 AM Allanach
9:23:09 AM Co-Vice Chair Brewer
9:23:16 AM Co-Chair Berger
9:23:25 AM Rep. Wand
9:23:58 AM Co-Vice Chair Brewer
9:24:33 AM Debra Buchanan, Department of Revenue
9:25:08 AM Co-Chair Berger
9:25:11 AM Co-Vice Chair Brewer
9:25:28 AM Gary Humphrey, Department of Revenue
9:26:34 AM Co-Vice Chair Brewer
9:26:44 AM Co-Chair Berger
9:27:29 AM Lana Butterfield, Professional Insurance Agents
9:27:29 AM {Exhibit} F – HB2539 Written testimony, Bob Foster, 1 pp.
9:28:50 AM Bob Foster, Rhodes-Warden Insurance Agency
9:33:41 AM Co-Chair Berger
9:34:19 AM Co-Chair Barnhart
9:36:43 AM Butterfield
9:37:06 AM Co-Chair Barnhart
9:37:25 AM Butterfield
9:37:36 AM Co-Chair Barnhart
9:37:40 AM Co-Vice Chair Brewer
9:37:59 AM Foster
9:38:26 AM Co-Vice Chair Brewer
9:38:28 AM Co-Chair Berger
9:38:29 AM CLOSED PUBLIC HEARING ON HB 2539
9:38:30 AM Adjourns the meeting

HREV - Exhibits

2/9/2011 8:04:27 AM

8:07:05 AM {Exhibit} A – Informational, Total State and Local Business Taxes, Paul Warner, 4 pp.
8:26:46 AM {Exhibit} B – Informational, Oregon Corporate Excise and Income Tax, Chris Allanach, 46 pp.
8:43:04 AM {Exhibit} C – Informational, Corporate Tax Base, Paul Warner, 1 pp.
8:49:09 AM {Exhibit} D – Informational, Business Tax Base Options Chart, Paul Warner, 1 pp.
8:49:50 AM {Exhibit} E – Informational, Business Tax Base Options Outline, Paul Warner, 2 pp.
9:27:29 AM {Exhibit} F – HB 2539, Written testimony, 02092011, Bob Foster, 1 pp.