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## SENATE COMMITTEE ON FINANCE AND REVENUE

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### AGENDA

**Posted: MAR 20 04:54 PM**

#### MONDAY

**Date:** March 25, 2013  
**Time:** 1:00 P.M.  
**Room:** HR A

#### Public Hearing and Work Session

HB 2489 A

Permanently extends exception to prohibition on deferral of property taxes for certain homesteads pledged as security for reverse mortgages.

#### Public Hearing

SB 310

Modifies methods for calculating numerator used in apportionment of business income for purposes of corporate excise taxation.

SB 311

Replaces standard using costs of performance with market-sourcing standard for purposes of corporate income tax and determining sales factor for apportionment calculation.

SB 543

Provides exception, based on amount of annual sales, to general rule that sale made to purchaser in state where taxpayer is not taxable is considered sale in Oregon for apportionment of business income for corporate income tax purposes.

#### Work Session

SB 24

CARRIED OVER FROM 3-20-2013: Specifies certain moneys to be credited to Distributable Income Account within Common School Fund.

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