

PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 2230
CARRIER:

REVENUE:
FISCAL:

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 2/12; 3/27

WHAT THE BILL DOES: Reorganizes statutes pertaining to the income tax subtraction for military pay. Defines terms. Deletes a portion of ORS 316.680 and repeals ORS 316.789 and ORS 316.791. Combines the removed language and places it in a new provision in Chapter 316. Applies to tax years beginning on or after January 1, 2014.

ISSUES DISCUSSED:

- Consolidation of three different statutes
- Clarity of statute
- "Military Pay" as a term-of-art

EFFECT OF COMMITTEE AMENDMENTS: No amendment

BACKGROUND: The existing policy of exempting certain portions of military pay is located in three different statutes (ORS 316.680, 316.789, and 316.791). ORS 316.680 is a statute that contains several modifications to the definition of taxable income while the other two statutes pertain solely to military pay.

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