

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

MEASURE: HB 2230
CARRIER: Rep. Vega Pederson

REVENUE: Revenue Impact Issued
FISCAL: No Fiscal Impact

Action: Do Pass
Vote: 8-0-1
Yeas: Bailey, Bentz, Berger, Conger, Davis, Read, Vega Pederson, Barnhart
Nays: 0
Exc.: Gelser

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.