



HB 2676 Eliminates Sunset on Low-Value Manufactured Homes

Testimony for Tax Fairness Oregon House Revenue 3.6.2013 Patrick Story

This was an easy bill to recently pass, and it will be an easy bill on which to extend the sunset, now and likely in the future. However, as a matter of principle no tax expenditure, grant, or forgivable loan programs should be without sunsets.

A prior legislature may have thought a bill was a great idea; a current or future legislature may think differently. The current or future legislature shouldn't need a 3/5 vote because values or circumstances have changed.

Further, sunsets demand reconsideration of expenditures made via the tax code and other non-budget spending. Therefore this and other tax expenditure legislation should continue to have sunsets.