

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

**MEASURE: SB 330
CARRIER: Sen. Boquist**

REVENUE: No Revenue Impact

FISCAL: No Fiscal Impact

Action: Do Pass

Vote: 5-0-0

Yeas: Boquist, George, Hass, Rosenbaum, Burdick

Nays:

Exc.:

Prepared By: Paul Warner, Economist

Meeting Dates: 2/11, 2/18

WHAT THE BILL DOES: Makes grammar, syntax adjustments and technical changes to existing tax statutes. Deletes obsolete statutes and conforms language to existing statutes.

ISSUES DISCUSSED:

- Need for regular updating of tax statutes.
- Intent to make technical changes only.
- Distinction between the terms “which” and “that”.

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: SB 330 is the biennial “revisers bill”. Legislative Counsel prepares the bill for each odd-year session based on a review of existing tax statutes. The intent is to update existing language without making any substantive policy changes.