

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

**MEASURE: HB 2505 - A  
CARRIER: Rep. Vega Pederson**

**REVENUE:** No Revenue Impact

**FISCAL:** No Fiscal Impact

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**Action:** Do Pass as Amended and be Printed Engrossed

**Vote:** 9-0-0

**Yeas:** Bailey, Bentz, Berger, Conger, Davis, Gelser, Read, Vega Pederson, Barnhart

**Nays:** 0

**Exc.:** 0

**Prepared By:** Paul Warner, Economist

**Meeting Dates:** 2/19, 5/7

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**WHAT THE BILL DOES:** Directs Legislative Revenue Officer to include at least a three-biennia time horizon for revenue impact statements on bills affecting tax expenditures. Requires revenue impact statements for tax expenditures to include a policy purpose statement subject to review by the committee recommending passage. Sets 6-year default sunset date for any new tax expenditures enacted by the Legislature.

**ISSUES DISCUSSED:**

- Experience of tax credit sunsets.
- Current Legislative Revenue Office practice.
- Need to get thorough discussion and committee input on public policy purpose statement.
- Difference between statute and House rules.

**EFFECT OF COMMITTEE AMENDMENTS:**

- Requires revenue impact statements on tax expenditure bills to go out "at least" three biennia.
- Requires policy purpose statement for all new tax expenditures.

**BACKGROUND:** Under current law, the Legislative Revenue Officer is required to issue a revenue impact statement on each measure reported out of committee that could have any effect on revenues of state or local governments.

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