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# HOUSE COMMITTEE ON REVENUE

Oregon State Capitol 900 Court Street NE, Room 143, Salem, Oregon 97301 Phone: 503-986-1266 Email: lro.exhibits@state.or.us

## AGENDA

# Revision 1 Posted: APR 02 03:00 PM

### MONDAY

- Date: April 6, 2015
- Time: 1:00 P.M.
- Room: HR A

### **Public Hearing**

HB 2074

Expands definition of tobacco products for purpose of taxation to include electronic cigarettes and nicotine solution.

HB 2134

Expands definition of "tobacco products" for purpose of taxation to include electronic cigarettes and nicotine solution.

### Work Session

HB 2128

*(Carried Over from 4-2-2015 Meeting)* Provides that ad valorem property taxes assessed on real property held by taxable person under lease from tax-exempt owner are personal liability of taxable person.

HB 2129

(*Carried Over from 4-2-2015 Meeting*) Allows taxpayer to petition for reduction of maximum assessed value upon demonstrating that new property or new improvements to property added to tax roll in prior tax year did not exist.

HB 2131

*(Carried Over from 4-2-2015 Meeting)* Pledges revenues from ad valorem property taxes as security for general obligation indebtedness of public bodies.

HB 2148 A

*(Carried Over from 4-2-2015 Meeting)* Exempts from state and local property taxes and fees, charges and assessments related to property taxation permanent improvements located on federal land held in trust for federally recognized Indian tribe or tribe member.

HB 3001

*(Carried Over from 4-2-2015 Meeting)* Allows application for determination of real market value and assessed value of property destroyed or damaged between January 1 and July 1 to be filed on or before December 31.

### Please email exhibits to: lro.exhibits@state.or.us