Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session MEASURE: SB 36 A

#### PRELIMINARY STAFF MEASURE SUMMARY

**House Committee On Revenue** 

Fiscal: No Fiscal Impact
Revenue: No Revenue Impact

**Action Date: Action:** 

**Meeting Dates:** 05/18

Prepared By: Christine Broniak, Economist

# WHAT THE MEASURE DOES:

Makes technical changes to Oregon tax statutes. Modernizes language. Repeals outdated statutes including a pre-2004 limit on land that can be designated as tax exempt riparian land, and outdated references to the Multistate Tax Compact.

### **ISSUES DISCUSSED:**

# **EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

# **BACKGROUND:**

It is occasionally necessary to revisit the drafting of certain statutes in order to modernize language and conform to agreed upon legislative style guidelines. It is also necessary to repeal outdated statutes and remove references to statutes that were repealed.