



## **HOUSE BILL 3542A – AOC URGES SUPPORT**

*June 10, 2015.*

The Association of Oregon Counties respectfully requests the Senate Finance & Revenue Committee to pass HB 3542A to the Senate floor.

HB 3542A is logical and straight forward. Requiring in a bill the statement of the purpose of a proposed new or expanding tax credit permits objective evaluation and analysis of the result of the credit. Has the concept performed as promised? Should the concept be continued with a subsidy by income taxpayers?

Directing the Legislative Revenue Officer to highlight those tax credits that have 10% or more greater revenue impact than estimated at enactment permits legislators to focus on concepts that were adopted but do not appear to perform efficiently for the intended purpose.

The more objective data at hand, the better the public policy. This approach - a statement of purpose, report of data, and evaluation of results – should be general practice in preparation and analysis of legislation whenever appropriate. This is particularly true when income or property taxpayers have skin in the game with their subsidies.

Please pass HB 3542A.