

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
STAFF MEASURE SUMMARY
Senate Committee On Finance and Revenue

MEASURE: SB 36 A
CARRIER: Sen. Hass

Fiscal: No Fiscal Impact
Revenue: No Revenue Impact

Action Date: 02/16/15
Action: Do Pass With Amendments. (Printed A-Eng.)
Meeting Dates: 02/10, 02/16
Senate
Yeas: 5 - Baertschiger Jr, Boquist, Riley, Hass, Edwards

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 Repeals outdated statutes including a pre-2004 limit on land that can be designated as tax exempt riparian land, and outdated references to the previous Multistate Tax Compact.

ISSUES DISCUSSED:

- The provisions of the measure that make revisions to the statutes for stylistic reasons
- The provisions of the measure that remove references to outdated statutes

EFFECT OF COMMITTEE AMENDMENT:

The -1 amendment changes the measure so that a tax credit that is in use by some parties is not removed from statute.

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 It is also necessary to repeal outdated statutes and remove references to statutes that were repealed.