Staff: Paul Warner, Legislative Revenue Officer Mazen Malik, Senior Economist Chris Allanach, Senior Economist Dae Baek, Economist Christine Broniak, Economist Kyle Easton, Economist Corinne Gavette, Office Manager Edward Klein, Committee Assistant hrev exhibit email,



HOUSE COMMITTEE ON REVENUE Members: Rep. Phil Barnhart, Chair Rep. Cliff Bentz, Vice-Chair Rep. Barbara Smith Warner, Vice-Chair Rep. Knute Buehler Rep. Diego Hernandez Rep. Mark Johnson Rep. Pam Marsh Rep. Rob Nosse Rep. Greg Smith

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### AGENDA

# Revision 2 Posted: MAR 09 12:15 PM

### MONDAY

- Date: March 13, 2017
- Time: 1:00 P.M.
- Room: HR A

#### **Public Hearing**

HB 2286

Requires that transfer of tax credit follow uniform transfer procedures.

HB 3032

Requires value of transferable tax credit to be lower of value determined at time of application for preliminary certification or at time of final certification.

#### Work Session

HB 2283

Provides that if taxpayer elects to apply overpayment of tax to subsequent year estimated tax installment, amount paid is credited as estimated tax on later of first estimated tax due date or date payment is made, if elected on timely filed return, or is credited as estimated tax on later of date return is filed or date payment is made, if elected on return filed late.

HB 2284

Expands provisions for resolution of conflicting claims to taxpayer dependents to include conflicting claims to other items allowed under personal income tax laws.

HB 2285

Provides that, if taxpayer files report or return but pays less than full amount of tax due, tax is assessed on later of original due date of report or return, without regard for extension of time for filing, or date filed.

#### **Informational Meeting**

Business Tax Reform

Please Note: The HB 2755 Public Hearing has been removed from the Agenda. The HB 2283, HB 2284 and HB 228 Work Sessions and the Business Tax Reform Informational Meeting have been Added.

For ADA accommodation requests, please email employee.services@oregonlegislature.gov or call 1-800-332-2313.

## AGENDA (Cont.) March 13, 2017

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