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## HOUSE COMMITTEE ON REVENUE

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### AGENDA

**Revision 2 Posted: MAY 08 03:06 PM**

### TUESDAY

**Date: May 9, 2017**  
**Time: 1:00 P.M.**  
**Room: HR A**

#### Work Session

HB 2088

Authorizes city to define "area" as city in which property is located, for purposes of certain ad valorem property taxation statutes.

#### Public Hearing

SB 181 A

Requires certain institutions seeking property tax exemption to file information return that states basis for exemption claim in terms derived from Oregon case law.

#### Public Hearing and Work Session

SB 29

Updates citation to federal statute governing tax treatment of corporate indebtedness discharged in bankruptcy.

SB 30 A

In making determination of whether corporate affiliates are members of unitary group, allows reference to any corporation that is owned or controlled directly or indirectly by same interests.

SB 32

Provides for imposition of either penalty for failure to pay estate tax when due or penalty for initial failure to file estate tax return when due.

#### Public Hearing

HB 3453

*(Carried Over from 5-8 Agenda)* Requires, for purposes of property tax exemption, certain lease agreements for taxable property entered into by institution, organization or public body whose property is tax exempt to include express term that any tax savings resulting from such exemption shall inure solely to benefit of lessee institution, organization or public body.

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