

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  
Austin Anderson, Committee Assistant



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## SENATE COMMITTEE ON FINANCE AND REVENUE

Oregon State Capitol  
900 Court Street NE, Room 354, Salem, Oregon 97301  
Phone: 503-986-1266  
Email: [lro.exhibits@oregonlegislature.gov](mailto:lro.exhibits@oregonlegislature.gov)

### AGENDA

**Posted: APR 06 10:24 AM**

### WEDNESDAY

**Date:** April 12, 2017  
**Time:** 8:30 A.M.  
**Room:** HR A

#### Public Hearing and Work Session

HB 2281

Provides that disqualification of land designated as forestland shall be deemed to occur as of January 1 assessment date of assessment year in which discovery occurs, regardless of when discovery actually occurs.

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 A

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

HB 2285 A

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.

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