

SB 148 STAFF MEASURE SUMMARY
Senate Committee On Finance and Revenue

Carrier: Sen. Taylor

Action Date: 02/14/17
Action: Do pass.
Vote: 4-0-1-0
Yeas: 4 - Boquist, Hass, Riley, Taylor
Exc: 1 - Baertschiger Jr
Fiscal: No fiscal impact
Revenue: No revenue impact
Prepared By: Paul Warner, Legislative Revenue Officer

WHAT THE MEASURE DOES:

Makes technical changes to the Oregon tax statutes. Updates grammar and syntax. Repeals obsolete statutes and provisions.

ISSUES DISCUSSED:

- Nature of revisors bill.
- Definition of citizen.
- Expired tax credits.

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Prior to every long legislative session, Legislative Counsel prepares a bill that updates various Oregon statutes and conforms language to current use. SB 148 focuses on the tax statutes. The intent of the bill is to make technical changes only with no impact on tax policy.