

SB 148 STAFF MEASURE SUMMARY

Carrier: Rep. Barnhart

House Committee On Revenue

Action Date: 05/18/17

Action: Do Pass.

Vote: 8-0-1-0

Yeas: 8 - Barnhart, Bentz, Buehler, Hernandez, Johnson, Marsh, Nosse, Smith Warner

Exc: 1 - Smith G

Fiscal: No fiscal impact

Revenue: No revenue impact

Prepared By: Paul Warner, Legislative Revenue Officer

WHAT THE MEASURE DOES:

Makes technical changes to Oregon's tax statutes by adjusting grammar and syntax, repealing obsolete language and conforming language to existing statutes.

ISSUES DISCUSSED:

- Nature of reviser's bill.
- Definition of citizen.
- Definition of resident.

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Each interim preceding odd year sessions, Legislative Counsel prepares a bill to make technical corrections to the tax statutes. The bill is intended to be technical in nature with no policy implications.