

## SENATE COMMITTEE ON FINANCE & REVENUE

February 6, 2018  
8:00 AM

Hearing Room A

**MEMBERS PRESENT:** Sen. Mark Hass, Chair  
Sen. Brian Boquist, Vice-Chair  
Sen. Herman Baertschiger, Jr.  
Sen. Chuck Riley  
Sen. Kathleen Taylor

**STAFF PRESENT:** Chris Allanach, Acting Legislative Revenue Officer  
Kyle Easton, Economist  
Austin Anderson, Committee Assistant

**EXHIBITS:** Exhibits from this meeting are available [here](#)

**MEASURES/ISSUES:** Public Hearing and Work Session: SB 1528  
Public Hearing: SB 1523 and SB 1527

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Recording Log – Recording started 07:59:59 AM

**00:00:06** Meeting Called to Order by Chair Hass  
**00:00:21** Chair Hass Opens Organizational Meeting for Adoption of Committee Rules  
**00:00:24** EXHIBIT 1 : 2018 Senate Committee Rules  
**00:00:32** Vice-Chair Boquist  
**00:00:33** MOTION: Vice-Chair Boquist moves to adopt Senate Committee Rules  
**00:00:47** Chair Hass  
**00:00:52** Sen. Baertschiger Jr.  
**00:00:57** VOTE: 5-0-0-0  
**00:00:59** MOTION CARRIES  
**00:01:00** Chair Hass Closes Organizational Meeting for Adoption of Committee Rules  
**00:01:02** Chair Hass Opens Public Hearing and Work Session on SB 1528  
**00:02:07** Kyle Easton, Economist, LRO  
**00:02:12** EXHIBIT 2 : SB 1528 -3 Revenue Change Table  
**00:02:38** Vice-Chair Boquist  
**00:03:05** Kyle Easton, Economist, LRO  
**00:03:07** EXHIBIT 3 : SB 1528 -3 Amendment  
**00:05:00** Vice-Chair Boquist  
**00:05:53** Kyle Easton, Economist, LRO  
**00:06:37** Chair Hass

00:06:46 Kyle Easton, Economist, LRO  
00:06:50 Sen. Baertschiger Jr.  
00:06:50 Kyle Easton, Economist, LRO  
00:08:06 Sen. Baertschiger Jr.  
00:08:24 Kyle Easton, Economist, LRO  
00:08:41 Sen. Baertschiger Jr.  
00:08:57 Sen. Riley  
00:09:24 Kyle Easton, Economist, LRO  
00:11:14 EXHIBIT 4 : SB 1528 -3 Preliminary SMS  
00:13:21 Vice-Chair Boquist  
00:14:40 Kyle Easton, Economist, LRO  
00:14:51 Chris Allanach, Acting Legislative Revenue Officer, LRO  
00:14:57 Vice-Chair Boquist  
00:15:05 Chris Allanach, Acting Legislative Revenue Officer, LRO  
00:15:06 Vice-Chair Boquist  
00:15:16 Kyle Easton, Economist, LRO  
00:19:28 Sen. Baertschiger Jr.  
00:20:18 Vice-Chair Boquist  
00:21:07 Kyle Easton, Economist, LRO  
00:21:50 Vice-Chair Boquist  
00:22:58 Kyle Easton, Economist, LRO  
00:23:31 Vice-Chair Boquist  
00:24:03 Kyle Easton, Economist, LRO  
00:24:17 Chair Hass  
00:25:16 Gary Holcomb, OSCPA  
00:25:51 Heather Jackson, OSCPA  
00:26:12 EXHIBIT 5 : OSCPA Summary of Changes in Federal Tax Laws for 2017 -  
LRO  
00:28:56 Chair Hass  
00:29:08 Heather Jackson, OSCPA  
00:29:29 Chair Hass  
00:29:38 Richard Solomon, CPA  
00:30:20 Chair Hass  
00:30:25 Richard Solomon, CPA  
00:30:53 Chair Hass  
00:30:58 Richard Solomon, CPA  
00:31:14 Chair Hass  
00:31:39 Heather Jackson, OSCPA  
00:32:18 Richard Solomon, CPA  
00:32:20 EXHIBIT 6 : Richard Solomon Testimony  
00:32:59 Vice-Chair Boquist  
00:33:59 Richard Solomon, CPA  
00:34:25 Gary Holcomb, OSCPA  
00:34:43 Vice-Chair Boquist  
00:35:59 Richard Solomon, CPA  
00:36:52 Heather Jackson, OSCPA

00:37:29 Chair Hass  
00:37:42 Richard Solomon, CPA  
00:38:30 Vice-Chair Boquist  
00:39:58 Heather Jackson, OSCPA  
00:40:30 Richard Solomon, CPA  
00:41:01 Vice-Chair Boquist  
00:41:43 Heather Jackson, OSCPA  
00:42:05 Gary Holcomb, OSCPA  
00:42:35 Heather Jackson, OSCPA  
00:43:03 Chris Allanach, Acting Legislative Revenue Officer, LRO  
00:43:18 Richard Solomon, CPA  
00:44:24 Sen. Taylor  
00:44:40 Richard Solomon, CPA  
00:45:14 Gary Holcomb, OSCPA  
00:45:39 Sen. Taylor  
00:46:08 Richard Solomon, CPA  
00:47:33 Chair Hass  
00:48:55 David McDonald, Associate Vice President, Western Oregon University  
00:50:21 Cindy Robert, Oregon Alliance of Independent Colleges and Universities  
00:52:30 Kyle Thomas, Director of Legislative Affairs, Higher Education  
Coordinating Commission  
00:52:37 EXHIBIT 7 : Higher Education Coordinating Commission Testimony  
00:54:33 Chair Hass  
00:54:44 Cindy Robert, Oregon Alliance of Independent Colleges and Universities  
00:54:58 Chair Hass  
00:56:02 Daniel Hauser, Oregon Center for Public Policy  
00:56:11 EXHIBIT 8 : OCPP Testimony II  
00:57:03 Chair Hass  
00:57:04 Sen. Riley  
00:57:11 Daniel Hauser, Oregon Center for Public Policy  
00:58:27 Bob Estabrook, Oregon School Employees Association  
00:58:31 EXHIBIT 9 : OSEA Testimony  
00:59:24 Matt Swanson, SEIU Local 503  
00:59:31 EXHIBIT 10 : SEIU Local 503 Testimony  
01:01:49 Chair Hass  
01:02:34 Daniel Hauser, Oregon Center for Public Policy  
01:03:16 Bob Estabrook, Oregon School Employees Association  
01:03:56 Matt Swanson, SEIU Local 503  
01:04:39 Chair Hass  
01:05:00 JL Wilson, Oregon Business and Industry  
01:07:39 Chair Hass  
01:07:54 Sen. Baertschiger Jr.  
01:08:01 JL Wilson, Oregon Business and Industry  
01:08:42 Chair Hass  
01:09:13 John Calhoun, Oregon Center for Christian Voices  
01:09:24 EXHIBIT 11 : Oregon Center for Christian Voices Testimony

01:13:40 Chris Coughlin, Legislative Director, Children First  
01:15:33 Jody Wiser, Tax Fairness Oregon  
01:15:36 EXHIBIT 12 : TFO Testimony  
01:20:40 Chair Hass  
01:20:59 Chair Hass Closes Public Hearing and Work Session on SB 1528  
01:21:03 Chair Hass Opens Public Hearing on SB 1523 and SB 1527  
01:21:31 Chris Allanach, Acting Legislative Revenue Officer, LRO  
01:21:44 EXHIBIT 13 : SB 1523 Preliminary SMS  
01:21:49 EXHIBIT 14 : SB 1527 -1, -2 Preliminary SMS  
01:21:51 EXHIBITS 15 & 16 : SB 1527 -1 and SB 1527 -2 Amendments,  
Respectively  
01:23:46 Chair Hass  
01:24:10 John Powell, Motion Picture Association of America  
01:24:30 EXHIBIT 17 : John Powell Handout  
01:25:05 EXHIBITS 18 & 19 : Senator Ginny Burdick Testimony and Senator Chuck  
Thomsen Testimony, Respectively  
01:26:10 Melissa Patack, Motion Picture Association of America  
01:26:20 EXHIBIT 20 : MPAA Testimony  
01:33:18 Chair Hass  
01:33:59 Melissa Patack, Motion Picture Association of America  
01:35:32 Chair Hass  
01:35:46 Melissa Patack, Motion Picture Association of America  
01:36:54 Sen. Riley  
01:37:15 Melissa Patack, Motion Picture Association of America  
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01:40:46 Sen. Baertschiger Jr.  
01:40:51 Melissa Patack, Motion Picture Association of America  
01:41:08 John Powell, Motion Picture Association of America  
01:41:13 EXHIBIT 21 : Interstate Broadcast Report  
01:42:33 Chair Hass Closes Public Hearing on SB 1523 and SB 1527  
01:42:39 Meeting Adjourned by Chair Hass