Staff: Chris Allanach, Legislative Revenue Officer Mazen Malik, Senior Economist Dae Baek, Senior Economist Kyle Easton, Economist Jaime McGovern, Economist Kaitlyn Harger, Economist Corinne Gavette, Office Manager Isaac Moreno. Committee Assistant



Members: Sen. Mark Hass, Chair Sen. Cliff Bentz, Vice-Chair Sen. Brian Boquist Sen. Chuck Riley Sen. Kathleen Taylor

## SENATE COMMITTEE ON FINANCE AND REVENUE

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## AGENDA

# Revision 1 Posted: JUN 07 05:14 PM

## MONDAY

- Date: June 10, 2019 Time: 1:00 P.M.
- Room: HR A

### Work Session

SB 851

Requires, for Oregon tax purposes, addition to federal taxable income of amounts deducted as global intangible low-tax income.

HB 2460 A

Provides that transferee of tax-deferred homestead is liable for amounts of outstanding deferred property taxes due on homestead if transferee is using homestead more than 90 days following taxpayer's death and is potential recipient of homestead under intestate succession or by devise or received homestead from estate of deceased taxpayer or right to homestead by gift or assignment from insolvent taxpayer.

HB 2949 A

Authorizes governing body of county with population of more than 570,000 to set maximum dollar amount of \$25,000 or more, or dollar amount adopted by county, for total assessed value of all of taxpayer's manufactured structures taxable as personal property, below which such manufactured structures are not subject to ad valorem property taxation for assessment year.

HB 3389 B

Provides that name and address of prize winner of certain lottery games are confidential and may not be publicly disclosed by Oregon State Lottery Commission or Oregon State Lottery unless prize winner provides written authorization for disclosure.

#### **Public Hearing and Work Session**

HB 2141 A

Requires that transfer of tax credit follow uniform transfer procedures.

HB 3137 A

Provides that transient lodging tax becomes due when occupancy of transient lodging with respect to which tax is imposed ends.

HB 3138

Provides that exemption from transient lodging taxation for dwelling unit used by members of general public for temporary human occupancy for fewer than 30 days per year does not apply to dwelling unit rented out as transient lodging using platform of any kind provided in any manner by transient lodging intermediary.

For ADA accommodation requests, please email employee.services@oregonlegislature.gov or call 1-800-332-2313.

## AGENDA (Cont.) June 10, 2019

#### **REVISION:** Moved Wednesday's Agenda Items to this Agenda

Send materials or presentations to the email at the top of the agenda 24 hours in advance of the meeting date. All submissions will be posted and made public on the Oregon Legislative Information System (OLIS).

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