

# Enrolled House Bill 2128

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

CHAPTER .....

AN ACT

Relating to tax expenditures; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1. (1) The Legislative Revenue Officer, in consultation with the Department of Revenue, shall conduct a study on the statutory definition of tax expenditures and the operation of automatic sunset provisions applied to tax expenditures. The study may make recommendations for proposed legislation related to tax expenditures.**

**(2) No later than February 1, 2021, the officer and the department shall report the results of the study to a committee of the Legislative Assembly related to revenue.**

**SECTION 2. Section 1 of this 2019 Act is repealed on January 2, 2022.**

**SECTION 3. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.**

**Passed by House June 12, 2019**

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

**Passed by Senate June 29, 2019**

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Peter Courtney, President of Senate

**Received by Governor:**

.....M.,....., 2019

**Approved:**

.....M.,....., 2019

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Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2019

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Bev Clarno, Secretary of State