

## SENATE COMMITTEE ON FINANCE & REVENUE

February 12, 2019  
3:00 PM

Hearing Room A

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

**STAFF PRESENT:** Chris Allanach, Legislative Revenue Officer  
Kyle Easton, Economist  
Kaitlyn Harger, Economist  
Isaac Moreno, Committee Assistant

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

**MEASURES/ISSUES:** Work Sessions: SB 80 and SB 81  
Federal Tax Law Changes

---

00:00:06 Meeting Called to Order by Chair Hass  
00:00:39 Chair Hass Opens Work Session on SB 80  
00:00:43 Kaitlyn Harger, Economist, LRO  
00:00:45 EXHIBIT 1: SB 80 -1, -2 Preliminary SMS  
00:00:55 EXHIBIT 2: SB 80 -1  
00:01:03 EXHIBIT 3: SB 80 -2  
00:01:14 EXHIBITS 4,5,6 & 7: SB 80-1 RIS, SB 80-2 RIS, SB 80-1 FIS, and SB 80-2 FIS  
00:01:27 Vice-Chair Bentz  
00:01:56 Chair Hass  
00:02:14 MOTION: Vice Chair Bentz Moves the -2 Amendment into SB 80  
00:02:24 VOTE: 3-0-2-0  
00:02:30 MOTION CARRIES  
00:02:32 Vice-Chair Bentz  
00:02:33 MOTION: Vice Chair Bentz Moves SB 80 as Amended to the Floor with a Do Pass Recommendation  
00:02:44 VOTE: 3-0-2-0  
00:02:48 MOTION CARRIES  
00:02:55 CARRIER: Sen. Riley  
00:03:13 Chair Hass Closes Work Session on SB 80  
00:03:13 Chair Hass Opens Work Session on SB 81  
00:03:21 Chris Allanach, Legislative Revenue Officer

00:03:23 EXHIBIT 8: SB 81 Preliminary SMS  
00:03:35 EXHIBITS 9 & 10: SB 81 RIS & SB 81 FIS  
00:03:45 Chair Hass  
00:03:47 Vice-Chair Bentz  
00:03:49 Chair Hass  
00:03:55 MOTION: Vice Chair Bentz Moves SB 81 to the Floor with a Do Pass  
Recomendation  
00:04:08 VOTE: 4-0-1-0  
00:04:22 MOTION CARRIES  
00:04:24 CARRIER: Sen. Hass  
00:04:34 Chair Hass Re-Opens Work Session on SB 80  
00:04:36 MOTION: Chair Hass Moves to Allow Sen. Taylor to Vote on SB 80  
00:04:47 VOTE: 4-0-1-0  
00:04:55 MOTION CARRIES  
00:04:55 Chair Hass Closes Work Sessions on SB 80 and SB 81  
00:05:21 Chair Hass Opens Informational Meeting on Federal Law Changes  
00:05:40 Chair Hass  
00:06:10 Heather Jackson, Oregon Society of Certified Public Account (OSCPA)  
00:06:23 EXHIBIT 11: OSCP A Analysis of Changes  
00:06:32 Gary Holcomb, OSCP A  
00:06:48 Heather Jackson, OSCP A  
00:08:12 Gary Holcomb, OSCP A  
00:10:24 Chair Hass  
00:11:02 Gary Holcomb, OSCP A  
00:11:24 Vice-Chair Bentz  
00:12:09 Gary Holcomb, OSCP A  
00:12:41 Vice-Chair Bentz  
00:13:13 Gary Holcomb, OSCP A  
00:13:30 Sen. Riley  
00:14:00 Gary Holcomb, OSCP A  
00:14:43 Chair Hass  
00:15:21 Heather Jackson, OSCP A  
00:16:16 Vice-Chair Bentz  
00:17:10 Heather Jackson, OSCP A  
00:17:56 Gary Holcomb, OSCP A  
00:18:12 Chair Hass  
00:18:25 Sen. Taylor  
00:19:12 Gary Holcomb, OSCP A  
00:19:52 Sen. Taylor  
00:20:08 Sen. Boquist  
00:22:20 Gary Holcomb, OSCP A  
00:23:28 Heather Jackson, OSCP A  
00:24:29 Gary Holcomb, OSCP A  
00:24:54 Heather Jackson, OSCP A  
00:25:47 Gary Holcomb, OSCP A  
00:27:17 Heather Jackson, OSCP A

00:27:52 Gary Holcomb, OSCPA  
00:29:13 Vice-Chair Bentz  
00:29:47 Gary Holcomb, OSCPA  
00:30:19 Vice-Chair Bentz  
00:30:55 Sen. Taylor  
00:31:26 Gary Holcomb, OSCPA  
00:32:58 Vice-Chair Bentz  
00:34:02 Gary Holcomb, OSCPA  
00:34:23 Sen. Taylor  
00:35:01 Chair Hass  
00:35:20 Kyle Easton, Economist, LRO  
00:35:39 Gary Holcomb, OSCPA  
00:36:11 Kyle Easton, Economist, LRO  
00:36:36 Gary Holcomb, OSCPA  
00:39:13 Vice-Chair Bentz  
00:39:49 Gary Holcomb, OSCPA  
00:40:12 Heather Jackson, OSCPA  
00:41:35 Chair Hass  
00:41:50 Sen. Boquist  
00:42:21 Heather Jackson, OSCPA  
00:43:01 Sen. Boquist  
00:44:11 Heather Jackson, OSCPA  
00:44:24 Sen. Boquist  
00:45:06 Gary Holcomb, OSCPA  
00:45:25 Sen. Boquist  
00:46:08 Heather Jackson, OSCPA  
00:48:03 Sen. Boquist  
00:48:36 Heather Jackson, OSCPA  
00:49:09 Sen. Boquist  
00:49:46 Heather Jackson, OSCPA  
00:51:04 Gary Holcomb, OSCPA  
00:51:52 Heather Jackson, OSCPA  
00:52:44 Sen. Boquist  
00:52:54 Gary Holcomb, OSCPA  
00:54:27 Heather Jackson, OSCPA  
00:55:47 Sen. Boquist  
00:57:08 Chair Hass  
00:59:24 Doug Henne, CPA  
01:00:20 Chair Hass Closes Informational Meeting  
01:00:25 Meeting Adjourned by Chair Hass