

## HOUSE COMMITTEE ON REVENUE

February 19, 2020  
8:30 AM

Hearing Room A

**MEMBERS PRESENT:** Rep. Nancy Nathanson, Chair  
Rep. Pam Marsh, Vice-Chair  
Rep. E. Werner Reschke, Vice-Chair  
Rep. Diego Hernandez  
Rep. Alissa Keny-Guyer  
Rep. Mark Owens  
Rep. Greg Smith

**STAFF PRESENT:** Chris Allanach, Legislative Revenue Officer  
Kait Harger, Economist  
Austin Anderson, Committee Assistant

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

**MEASURES/ISSUES:** Public Hearing: SB 1528  
Work Sessions: HB 4164, HB 4009 and HB 4010

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**00:00:07** Meeting Called to Order by Chair Nathanson  
**00:00:21** Chair Nathanson Opens Public Hearing on SB 1528 A  
**00:00:27** Kyle Easton, Economist, LRO  
**00:00:29** EXHIBIT 1 : SB 1528 A - Preliminary SMS  
**00:02:20** EXHIBIT 2 : SB 1528 - Section Contents  
**00:04:43** Gary Holcomb, Oregon Society of Certified Public Accountants (OSCPA)  
**00:05:14** EXHIBIT 3 : OSCPAs Analysis of Changes in Federal Tax Law for 2019  
**00:08:37** Heather Jackson, OSCPAs  
**00:09:05** Gary Holcomb, OSCPAs  
**00:12:50** Heather Jackson, OSCPAs  
**00:16:37** Chair Nathanson Closes Public Hearing on SB 1528 A  
**00:16:56** Meeting Recessed by Chair Nathanson (Committee Stands at Ease)  
**00:16:58** Meeting Reconvened by Chair Nathanson  
**00:16:58** Chair Nathanson Opens Work Session on HB 4164  
**00:17:06** Chris Allanach, Legislative Revenue Officer  
**00:17:08** EXHIBIT 4 : HB 4164 -1 Preliminary SMS  
**00:17:22** EXHIBIT 5 : HB 4164 -1 Amendment  
**00:17:42** EXHIBITS 6 & 7 : HB 4164 - RIS and HB 4164 - FIS  
**00:17:56** MOTION: Vice-Chair Marsh moves the -1 Amendment into HB 4164  
**00:18:02** Chair Nathanson  
**00:18:14** VOTE: 7-0-0-0  
**00:18:17** MOTION CARRIES  
**00:18:21** MOTION: Vice-Chair Marsh moves HB 4164 as Amended to the Floor with a Do Pass Recommendation  
**00:18:39** Chair Nathanson

00:18:48 Vice-Chair Reschke  
00:19:09 Rep. Owens  
00:19:47 Rep. Keny-Guyer  
00:20:47 VOTE: 5-2-0-0  
00:21:06 MOTION CARRIES  
00:21:23 Chair Nathanson Closes Work Session on HB 4164  
00:21:31 Meeting Recessed by Chair Nathanson (Committee Stands at Ease)  
00:21:38 Meeting Reconvened by Chair Nathanson  
00:21:52 Chair Nathanson Opens Work Session on HB 4009  
00:22:02 Chris Allanach, Legislative Revenue Officer  
00:22:04 EXHIBIT 8 : HB 4009 -16 Amendment  
00:22:18 EXHIBIT 9 : HB 4009 with -16s  
00:24:36 Chair Nathanson  
00:24:57 Vice-Chair Reschke  
00:25:00 EXHIBIT 10 : HB 4009 -6 Amendment  
00:25:14 Chris Allanach, Legislative Revenue Officer  
00:25:17 EXHIBIT 11 : HB 4009 -3 Amendment  
00:25:28 Vice-Chair Reschke  
00:25:28 EXHIBIT 12 : HB 4009 -12 Amendment  
00:25:33 Chair Nathanson  
00:26:44 Chair Nathanson Closes Work Session on HB 4009  
00:26:54 Chair Nathanson Opens Work Session on HB 4010  
00:27:31 Kait Harger, Economist, LRO  
00:27:38 EXHIBIT 13 : HB 4010 - O Zone Benefit Description  
00:29:55 EXHIBIT 14 : HB 4010 -6, -7, -8 Preliminary SMS  
00:29:59 EXHIBIT 15 : HB 4010 -6 Amendment  
00:31:14 EXHIBIT 16 : HB 4010 -7 Amendment  
00:31:22 EXHIBIT 17 : HB 4010 -8 Amendment  
00:31:47 Chair Nathanson  
00:32:42 Rep. Keny-Guyer  
00:32:59 Kait Harger, Economist, LRO  
00:33:52 Vice-Chair Reschke  
00:34:44 Chair Nathanson Closes Work Session on HB 4010  
00:34:53 Meeting Adjourned by Chair Nathanson