# SENATE COMMITTEE ON FINANCE AND REVENUE 

Oregon State Capitol
900 Court Street NE, Room 160, Salem, Oregon 97301
Phone: 503-986-1266
Email: https://olis.oregonlegislature.gov/liz/2021R1/Testimony/SFR

## AGENDA

## Revision 1 Posted: MAR 01 05:44 PM

## WEDNESDAY

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Date: March 3, 2021
Time: 1:00 P.M.
Room: Remote A
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Entry to the Capitol Building is currently limited to authorized personnel only. All committee meetings are taking place remotely. To view a live stream of the meeting:
https://olis.oregonlegislature.gov/liz/2021R1/Committees/SFR/Overview
A viewing station is also available outside of the Capitol Building.

## Work Session

SB 149 **
**Subsequent Referral(s) to Tax Expenditures
CARRIED OVER FROM THE 03-01-2021 MEETING: Extends sunset of corporate tax offset of insurer assessment.
SB 119
Requires taxpayer-creator to obtain appraisal report to substantiate fair market value of art object
for purpose of subtraction allowed for donation of art object.
SB 120
Aligns direction to Department of Revenue to pay interest on certain tax refunds with other tax refund provisions and with current systems and processes.
SB 299
Authorizes formation of children's service districts.

