

HOUSE INTERIM REVENUE

December 10, 2024
2:30 PM

Hearing Room A

MEMBERS PRESENT: Rep. Nancy Nathanson, Chair
Rep. E. Werner Reschke, Vice-Chair
Rep. Jules Walters, Vice-Chair
Rep. Bobby Levy
Rep. Pam Marsh
Rep. Daniel Nguyen
Rep. Greg Smith

STAFF PRESENT: Chris Allanach, Legislative Revenue Officer
Kyle Easton, Senior Economist
Beau Olen, Economist
Corinne Gavette, Office Manager

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

MEASURES/ISSUES: Introduction of 2025 committee bills
Income Tax Credit report
Property Tax Exemption report
Oregon Pass-Thru Entity Tax Rates
Timber Tax Review

00:34:20 Meeting Called to Order
00:34:23 Chair Nathanson
00:34:35 2:30 - 2:45 Introduction of 2025 committee bills - Work Session
00:34:51 Chris Allanach, Legislative Revenue Officer
00:39:31 Chair Nathanson
02:07:48 MOTION: Vice Chair Reschke moves to Introduce the LC Drafts listed in the handout and on OLIS as House Revenue Committee Bills.
00:41:25 Vice-Chair Reschke
00:41:41 VOTE: 7/0/0
AYE:6
NAY: 0
EXCUSED: 1 - Smith
00:42:37 Rep. Marsh
00:43:34 2:45 - 3:15: 2025 Income Tax Credit Report - Informational Meeting

00:44:13 Kyle Easton, Senior Economist
00:49:48 Chair Nathanson
00:58:12 Vice-Chair Reschke
00:58:50 Chair Nathanson
01:06:11 Vice-Chair Reschke
01:08:37 Chair Nathanson
01:10:58 Rep. Smith
01:12:52 Chair Nathanson
01:13:15 Vice-Chair Walters
01:15:37 Vice-Chair Reschke
01:17:12 3:15 - 3:45: 2025 Property Tax Exemption Report - Informational Meeting
01:17:19 Chris Allanach, Legislative Revenue Officer
01:18:05 Beau Olen, Economist
01:33:08 Rep. Smith
01:36:40 Chair Nathanson
01:38:37 Rep. Smith
01:41:41 Chair Nathanson
01:47:31 Chair Nathanson
01:48:35 Vice-Chair Reschke
01:49:57 3:45 - 4:05: Oregon Pass-Thru Entity Tax Rates (2013, HB 3601) -
Informational Meeting
01:50:09 Chris Allanach, Legislative Revenue Officer
01:50:52 Kyle Easton, Senior Economist
02:02:50 Chair Nathanson
02:06:24 Vice-Chair Reschke
02:07:48 MOTION: Vice Chair Reschke moves to re-open the vote for the LC
Drafts to be introduced as committee Bills, in order for Rep. Smith to vote.
02:08:22 VOTE: 7/0/0
AYE: 7
NAY: 0
EXCUSED: 0
02:08:45 4:05 - 4:30: Timber Tax Review - Informational Meeting
02:08:49 Chris Allanach, Legislative Revenue Officer
02:23:32 Chair Nathanson
02:26:45 Rep. Marsh
02:27:45 Rep. Smith
02:29:01 Meeting Adjourned