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SENATE COMMITTEE ON FINANCE AND REVENUE

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AGENDA

Revision 1 Posted: MAY 15 01:20 PM

MONDAY

Date: May 15, 2023 Time: 3:00 P.M. Room: HR A

Work Session

SB 465

Provides that property of company that is organized and located outside of this state and exclusively operates jet boat excursion business on boundary rivers of this state and not on rivers within this state is not subject to central assessment for purposes of property taxation.

HB 2086 A

Allows correction of maximum assessed value due to new property or new improvements to property erroneously added to tax roll for current tax year and up to five preceding tax years.

HB 2576 A

Confers exclusive jurisdiction on Oregon Tax Court for judicial review of questions arising under local government tax laws that impose taxes on or measured by net income.

HB 2158

Provides that unused portion of amount of pass-through revenue bonds authorized for issuance in preceding biennium carries forward until legislation authorizing amount of pass-through revenue bonds for current biennium is enacted.

SB 498

Allows exclusion from taxable estate for value of interest in farm, forestry or fishing business.

Public Hearing and Possible Work Session

SB 456

(For the purpose of hearing an amendment)

Provides that Oregon estate tax is imposed only on estates of decedents dying on or before December 31, 2022.

Note: Revised agenda order