

Senate Bill 45

Sponsored by Senator FINDLEY, Representative OWENS (at the request of Oregon Business and Industry) (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes Task Force on Tax Competitiveness. Requires task force to report findings and recommendations to interim committee of Legislative Assembly related to revenue on or before September 15, 2024.

Sunsetts task force December 31, 2024.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to promotion of economic growth through tax policy; and declaring an emergency.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) The Task Force on Tax Competitiveness is established.**

5 **(2) The task force consists of 13 voting members appointed as follows:**

6 **(a) The President of the Senate shall appoint two members from among members of the**
7 **Senate, with one member from each of the two largest caucuses among members of the**
8 **Senate.**

9 **(b) The Speaker of the House of Representatives shall appoint two members from among**
10 **members of the House of Representatives, with one member from each of the two largest**
11 **caucuses among members of the House of Representatives.**

12 **(c) The Governor shall appoint nine members as follows:**

13 **(A) Two members representing tax practitioners;**

14 **(B) Two members representing taxpayers;**

15 **(C) Two members representing the Department of Revenue;**

16 **(D) One member representing chambers of commerce;**

17 **(E) One member representing the League of Oregon Cities; and**

18 **(F) One members representing the Association of Oregon Counties.**

19 **(3) The task force shall evaluate Oregon's tax competitiveness and shall make recom-**
20 **mendations for changes to tax law intended to promote a healthy climate for business and**
21 **support Oregon in competing with other states for employment positions and capital invest-**
22 **ments.**

23 **(4) The task force may consult with experts, hear testimony from affected persons and**
24 **collect data and information necessary to carry out the task force's duties.**

25 **(5) A majority of the members of the task force constitutes a quorum for the transaction**
26 **of business.**

27 **(6) Official action by the task force requires the approval of a majority of the members**
28 **of the task force.**

29 **(7) The task force shall elect one of its members to serve as chairperson.**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 (8) If there is a vacancy for any cause, the appointing authority shall make an appoint-
2 ment to become immediately effective.

3 (9) The task force shall meet at times and places specified by the call of the chairperson
4 or of a majority of the members of the task force.

5 (10) The task force may adopt rules necessary for the operation of the task force.

6 (11) The task force shall submit a report in the manner provided by ORS 192.245, and
7 may include recommendations for legislation, to an interim committee of the Legislative
8 Assembly related to revenue no later than September 15, 2024.

9 (12) The Legislative Revenue Officer shall provide staff support to the task force.

10 (13) Members of the task force who are not members of the Legislative Assembly are not
11 entitled to compensation or reimbursement for expenses and serve as volunteers on the task
12 force.

13 (14) All agencies of state government, as defined in ORS 174.111, are directed to assist
14 the task force in the performance of the duties of the task force and, to the extent permitted
15 by laws relating to confidentiality, to furnish information and advice the members of the task
16 force consider necessary to perform their duties.

17 SECTION 2. Section 1 of this 2023 Act is repealed on December 31, 2024.

18 SECTION 3. This 2023 Act being necessary for the immediate preservation of the public
19 peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect
20 on its passage.

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