

HOUSE INTERIM COMMITTEE ON REVENUE

January 13, 2026
2:30 PM

Hearing Room A

MEMBERS PRESENT: Rep. Nancy Nathanson, Chair
Rep. Jules Walters, Vice-Chair
Rep. Zach Hudson
Rep. Bobby Levy
Rep. Pam Marsh
Rep. Greg Smith

MEMBERS EXCUSED: Rep. E. Werner Reschke, Vice-Chair

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

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

MEASURES/ISSUES: Overview of Oregon Liquor Revenue
Corporate Apportionment
Estate, Inheritance and Gift Taxes
Overview of February Bills
Adoption of LC Drafts as Committee Bills

00:00:10 Meeting Called to Order
00:00:14 Chair Nathanson

00:00:42 Overview of Oregon Liquor Revenue - Informational Meeting
00:00:57 Chris Allanach, Legislative Revenue Officer
00:01:29 Mazen Malik, Senior Economist
00:07:54 Chair Nathanson
00:14:00 Rep. Smith
00:15:31 Chair Nathanson
00:19:02 Rep. Smith
00:19:16 Mazen Malik, Senior Economist
00:22:12 Chris Allanach, Legislative Revenue Officer

00:22:17 Corporate Apportionment - Informational Meeting
00:22:47 Jonathan Hart, Economist
00:35:15 Chair Nathanson
00:44:56 Chair Nathanson
00:46:28 Jonathan Hart, Economist
00:46:46 Rep. Marsh

00:48:38 Chair Nathanson
00:49:51 Jonathan Hart, Economist
00:51:09 Estate, Inheritance and Gift Taxes - Informational Meeting
00:51:16 Chris Allanach, Legislative Revenue Officer
00:51:38 Jonathan Hart, Economist
01:14:33 Chair Nathanson
01:14:50 Jonathan Hart, Economist
01:17:52 Rep. Hudson
01:19:40 Rep. Marsh
01:21:36 Jonathan Hart, Economist
01:23:46 Chair Nathanson

01:24:50 Overview of February Committee Bills
01:25:09 Chris Allanach, Legislative Revenue Officer
01:33:34 Vice-Chair Walters
01:33:43 Chris Allanach, Legislative Revenue Officer

01:34:08 Introduction of Committee Bills - Work Session
01:34:15 Chair Nathanson

01:34:29 **MOTION: Vice-Chair Walters moves to adopt LC 186, LC 190 and LC 195 as committee bills.**
01:34:57 **Motion Passed**
01:35:16 Meeting Adjourned