

LEGISLATIVE FISCAL OFFICE
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JOINT COMMITTEE ON
WAYS AND MEANS

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To: General Government Subcommittee
From: Emily Coates, Legislative Fiscal Office
Date: February 25, 2026
Subject: HB 4014 – Relating to state finance
Work Session Recommendations

The measure establishes the 11-member Task Force on Taxation of International Income, which is to investigate whether changes to Oregon’s tax code could improve or simplify the state’s tax treatment and explore other potential statutory changes. The bill directs the Legislative Revenue Office (LRO) to provide staff support for the task force. The task force is required to submit a report to the interim committees of the Legislative Assembly related to revenue no later than December 1, 2026. The task force sunsets December 31, 2027.

The fiscal impact of the measure for the Legislative Revenue Office is minimal.

Final Subcommittee Action

LFO recommends that HB 4014 be moved to the Ways and Means Full Committee.

MOTION: I move HB 4014 to the Full Committee with a do pass recommendation.
(vote)

Carriers

Full Committee: _____
House Floor: _____
Senate Floor: _____