

# House Bill 2388

Sponsored by Representative ESQUIVEL (Presession 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**.

Requires interim committees of Legislative Assembly having principal jurisdiction over matters of taxation to review tax expenditures and prepare written findings and recommendations.

## A BILL FOR AN ACT

1 Relating to the taxation committees of the Oregon Legislative Assembly.

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

3 **SECTION 1. (1) At least once every six years, the interim committees of the Senate and**  
4 **House of Representatives that have principal jurisdiction over matters of taxation shall re-**  
5 **view each tax expenditure that has been enacted and is in effect. The review shall consider:**

6 (a) **The purpose of the tax expenditure;**

7 (b) **The effectiveness of the tax expenditure in achieving the purpose of the tax expendi-**  
8 **ture;**

9 (c) **The efficiency of the tax expenditure in achieving the purpose of the tax expenditure;**  
10 **and**

11 (d) **The revenue impact of the tax expenditure.**

12 (2) **The committees shall jointly prepare a written report setting forth committee**  
13 **findings following review and recommendations on whether the tax expenditure should con-**  
14 **tinue in effect. The report may set forth Senate and House committee findings or recom-**  
15 **mendations separately or as joint findings and recommendations.**

16 (3) **The committees shall prepare the report before September 1 of each even-numbered**  
17 **year.**

18 (4) **As used in this section, "tax expenditure" has the meaning given that term in ORS**  
19 **291.201.**

20 **SECTION 2. The Legislative Revenue Officer shall:**

21 (1) **For the biennium beginning July 1, 2007, identify one-third of all tax expenditures in**  
22 **effect during that biennium and submit those tax expenditures for review under section 1**  
23 **of this 2007 Act.**

24 (2) **For the biennium beginning July 1, 2009, identify one-half of all tax expenditures in**  
25 **effect during that biennium that were not reviewed under section 1 of this 2007 Act during**  
26 **the biennium beginning July 1, 2007, and submit those tax expenditures for review under**  
27 **section 1 of this 2007 Act.**

28 (3) **For the biennium beginning July 1, 2011, identify all tax expenditures in effect during**  
29 **that biennium that were not previously reviewed under section 1 of this 2007 Act, and submit**  
30 **those tax expenditures for review under section 1 of this 2007 Act.**  
31

**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.

