

77TH OREGON LEGISLATIVE ASSEMBLY  
2013 REGULAR SESSION  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: HB 2230  
CARRIER: Sen. Ferrioli

REVENUE: Revenue Impact Statement Issued  
FISCAL: No Fiscal Impact

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**Action:** Do Pass  
**Vote:** 5-0-0  
**Yeas:** Ferrioli, George, Hass, Rosenbaum, Burdick  
**Nays:** 0  
**Exc.:** 0

**Prepared By:** Chris Allanach, Economist  
**Meeting Dates:** 5/6

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**WHAT THE BILL DOES:** Reorganizes statutes pertaining to the income tax subtraction for military pay. Defines terms. Deletes a portion of ORS 316.680 and repeals ORS 316.789 and ORS 316.791. Combines the removed language and places it in a new provision in Chapter 316. Applies to tax years beginning on or after January 1, 2014.

**ISSUES DISCUSSED:**

- Consolidation of three different statutes
- Clarity of statute
- No tax policy change

**EFFECT OF COMMITTEE AMENDMENTS:** No amendment

**BACKGROUND:** The existing policy of exempting certain portions of military pay is located in three different statutes (ORS 316.680, 316.789, and 316.791). ORS 316.680 is a statute that contains several modifications to the definition of taxable income while the other two statutes pertain solely to military pay.