

A-Engrossed
House Bill 2128

Ordered by the House June 10
Including House Amendments dated June 10

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

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.

[Modifies definition of "tax expenditure" applicable to automatic tax expenditure sunset provisions by excluding provisions required by federal law.]

Requires **Legislative Revenue Officer and** Department of Revenue *[and Legislative Revenue Office]* to conduct study of statutory definition of tax expenditures and operation of automatic sunset provisions applied to tax expenditures. Requires **officer and** department *[and office]* to report results of study to Legislative Assembly no later than *[April]* **February** 1, 2021.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax expenditures; and prescribing an effective date.

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

4 **SECTION 1. (1) The Legislative Revenue Officer, in consultation with the Department of**
5 **Revenue, shall conduct a study on the statutory definition of tax expenditures and the op-**
6 **eration of automatic sunset provisions applied to tax expenditures. The study may make**
7 **recommendations for proposed legislation related to tax expenditures.**

8 **(2) No later than February 1, 2021, the officer and the department shall report the results**
9 **of the study to a committee of the Legislative Assembly related to revenue.**

10 **SECTION 2. Section 1 of this 2019 Act is repealed on January 2, 2022.**

11 **SECTION 3. This 2019 Act takes effect on the 91st day after the date on which the 2019**
12 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

13

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.