

Staff:

Chris Allanach, Legislative Revenue Officer
Mazen Malik, Senior Economist
Dae Baek, Senior Economist
Kyle Easton, Economist
Jaime McGovern, Economist
Kaitlyn Harger, Economist
Corinne Gavette, Office Manager
Doug Knoyle, Committee Assistant



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SENATE COMMITTEE ON FINANCE AND REVENUE

Oregon State Capitol
900 Court Street NE, Room 160, Salem, Oregon 97301
Phone: 503-986-1266

Email: <https://olis.oregonlegislature.gov/liz/2021R1/Testimony/SFR>

AGENDA

Revision 1 Posted: JUN 08 12:43 PM

WEDNESDAY

Date: June 9, 2021
Time: 1:00 P.M.
Room: Remote A

Please Note: The Capitol Building is currently closed to the public and meetings are taking place remotely. Go to Finance and Revenue Senate 2021 Regular Session - Oregon Legislative Information System (oregonlegislature.gov) to access a live stream of this meeting. Locate the meeting date and click on the camera icon at the designated time. A viewing station will also be available outside of the Capitol Building.

Work Session

HB 2446

Extends sunset of property tax exemption for property of nonprofit corporation offered, occupied or used as low-income housing.

HB 2457 A

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law.

HB 2008 B

Provides tax exemption for property of religious organization held or used solely to provide affordable housing to low income households.

HB 2693

Allows exception to requirement for property tax exemption that property of industry apprenticeship or training trust be actually and exclusively occupied and used for purposes of industry apprenticeship or training trust for occasional use by corporation exempt from federal income tax for purposes for which corporation is granted federal exemption.

SB 139

Reduces amount of income eligible for elective reduced personal income tax rate allowed for certain pass-through income.

SB 464

Requires tax collector to prorate and cancel property taxes imposed on taxable property destroyed or damaged by wildfire during September 2020 in county covered by state of emergency declared in response to wildfire as if property were destroyed property under current law.

For ADA accommodation requests, please email employee.services@oregonlegislature.gov or call 1-800-332-2313.

AGENDA (cont.)

June 9, 2021

SB 864

Increases maximum percentage of tax that governing body of city or county may impose on sale of marijuana items.

Public Hearing

HB 2247 A

Authorizes county to adopt ordinance or resolution authorizing waiver of interest charged for failure to pay taxes when due.

HB 2331 A

Excludes from meaning of "communication," for purposes of central assessment for property taxation, services of television and radio stations licensed by Federal Communications Commission that use primarily earth-based transmitters to broadcast programming via radio waves to television or radio receivers that use indoor or outdoor antennas for reception.

HB 2343 B

Authorizes governing body of enterprise zone sponsor to adopt resolution suspending enterprise zone employment requirements otherwise imposed on authorized business firms for either or both of property tax years beginning on July 1, 2021, and July 1, 2022.

HB 2781 A

Cancels outstanding ad valorem property taxes and interest assessed on property transferred from federal government to port district.

HB 3275 B

Exempts land owned by eligible covenant holder that is burdened by affordable housing covenant, requiring affordability for at least 99 years, from ad valorem property taxation if improvements on land constitute owner-occupied housing.

Public Testimony Options:

You may provide written or oral testimony at this meeting.

Written testimony should be submitted via the Oregon Legislative Information System (OLIS) testimony portal. Testimony must be received within 24 hours after the start time of the meeting in which the public hearing is held. Testimony is uploaded to OLIS as part of the legislative record and made publicly available at Finance and Revenue Senate 2021 Regular Session - Oregon Legislative Information System (oregonlegislature.gov)

Written Testimony

o Electronic: click submit public testimony at Oregon Legislative Information System (oregonlegislature.gov)

o Mail: Senate Finance and Revenue Committee, 900 Court Street NE, Room 160, Salem, OR 97301

Oral Testimony (Live Remotely)

o Registration is required to testify by phone or video link. You will receive a confirmation email. If you do not, please contact the committee assistant. To sign up, either use the online form at:

AGENDA (cont.)

June 9, 2021

https://survey.sjc1.qualtrics.com/jfe/form/SV_8oZA9PVOz6UNDXE

OR register by calling 503-986-1266 (or toll free (833) 698-1369).

- o Registration closes at the time the meeting is scheduled to begin.
- o Public Access Kiosk: For those who do not register to testify or do not have access to testify by phone or video link, a public access kiosk is located outside of the State Capitol Building.

Please Note: Neither registration nor use of the public access kiosk is a guarantee that you will be able to testify during the meeting. Committee chairs may determine that public testimony must be limited. For this reason, written testimony is encouraged even if you plan to speak.