

House Bill 2399

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D.)

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**.

Establishes Task Force on Tax Equity for Low Income Oregonians for purpose of studying possible revisions to Oregon tax law intended to prevent lower income taxpayers from having take-home pay reduced at higher rates of earning.

Sunsets task force on date of convening of 2017 regular session of Legislative Assembly.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to income tax equity; and declaring an emergency.

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

4 **SECTION 1. (1) The Task Force on Tax Equity for Low Income Oregonians is established,**
5 **consisting of seven members appointed as follows:**

6 (a) **The President of the Senate shall appoint two members from among members of the**
7 **Senate.**

8 (b) **The Speaker of the House of Representatives shall appoint two members from among**
9 **members of the House of Representatives.**

10 (c) **The Governor shall appoint:**

11 (A) **One member who represents the Department of Revenue; and**

12 (B) **Two members who represent advocacy groups for low income Oregonians.**

13 (2) **Members of the Legislative Assembly appointed to the task force are nonvoting**
14 **members of the task force and may act in an advisory capacity only.**

15 (3) **The task force shall study possible revisions to Oregon tax law intended to prevent**
16 **lower income taxpayers from having take-home pay reduced at higher rates of earning.**

17 (4) **A majority of the voting members of the task force constitutes a quorum for the**
18 **transaction of business.**

19 (5) **Official action by the task force requires the approval of a majority of the voting**
20 **members of the task force.**

21 (6) **The task force shall elect one of its members to serve as chairperson.**

22 (7) **If there is a vacancy for any cause, the appointing authority shall make an appoint-**
23 **ment to become immediately effective.**

24 (8) **The task force shall meet at times and places specified by the call of the chairperson**
25 **or of a majority of the voting members of the task force.**

26 (9) **The task force may adopt rules necessary for the operation of the task force.**

27 (10) **The task force shall submit a report in the manner provided by ORS 192.245, and**
28 **may include recommendations for legislation, to an interim committee of the Legislative**
29 **Assembly related to revenue as appropriate no later than October 1, 2016.**

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.

1 **(11) The Department of Revenue shall provide staff support to the task force.**

2 **(12) Members of the task force who are not members of the Legislative Assembly are not**
3 **entitled to compensation, but may be reimbursed for actual and necessary travel and other**
4 **expenses incurred by them in the performance of their official duties in the manner and**
5 **amounts provided for in ORS 292.495. Claims for expenses incurred in performing functions**
6 **of the task force shall be paid out of funds appropriated to the Department of Revenue for**
7 **purposes of the task force.**

8 **(13) All agencies of state government, as defined in ORS 174.111, are directed to assist**
9 **the task force in the performance of its duties and, to the extent permitted by laws relating**
10 **to confidentiality, to furnish such information and advice as the members of the task force**
11 **consider necessary to perform their duties.**

12 **SECTION 2. Section 1 of this 2015 Act is repealed on the date of the convening of the 2017**
13 **regular session of the Legislative Assembly as specified in ORS 171.010.**

14 **SECTION 3. This 2015 Act being necessary for the immediate preservation of the public**
15 **peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect**
16 **on its passage.**

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