

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2009	Establishes Oregon Health Authority Board and Oregon Health Authority and specifies duties, functions and powers.	Greenlick / Health Care Committee	This bill increases the tax on 25 large hospitals from .63 percent to 4 percent of net revenue. Sets a new tax on managed care and other health insurance plans at 1.5 percent. Estimated Impact is \$600 million.	Oregon Health Authority Fund	three-fifths
HB 2018	Requires the Dept of Rev to tax cigarettes at a rate that will produce revenue equal to the cost to the state in lost productivity and health care cost.	Health Care Committee	TBD by the Dept of Revenue	TBD	majority
HB 2067	Creates or adjusts sunset provision for certain personal income or corporate excise tax credits that are not required under federal law or Oregon Constitution.	Revenue Committee	Sunsetts the following tax credits; credit for removal of riparian land from farm production; screen devices for fish passage; crop donations to non-profit organizations; farmwork housing; employee and dependent scholarship program; youth apprenticeship sponsorship; long term care insurance; Credit to doctors practicing in rural areas; dependent care expenses; credit for certain disabilities (loss of legs or arms) credit for elderly or permanently disabled and their spouse; political contributions; expenses in lieu of nursing care; energy conservation loans.	General Fund	Majority
HB 2069	Limits amount of federally deductible medical expense that elderly taxpayer may subtract in determining Oregon taxable income.	Revenue Committee	This bill limits federally deductible medical expenses for elderly citizens. LRO estimates an impact of \$15-\$20 million.	Senior & Disabled Services Account	Majority
HB 2070	Increases corporate minimum tax levied on C corporations with business activity in state.	Revenue Committee	This bill increases the corporate minimum tax on C corps to .2% of "enterprise value tax base." C corps are exempt if gross receipts are under \$100,000. LRO estimates this would raise \$34 million per year.	General Fund	three-fifths
HB 2071	Increases fees for recording or filing certain documents with county clerk.	Revenue Committee	Increases fees for filing documents with courts. Amount is blank in the bill.	Counties	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2072	Imposes tax on each fuel supplier and utility based on amount of carbon in carbon-based fuel that is sold by fuel supplier to consumers in state or that is used to produce carbon-generated electricity supplied by utility to consumers in state.	Revenue Committee	Places a tax on each fuel supplier and utility at a rate of \$ ___ per ton of carbon in a carbon-based fuel that is sold by a fuel supplier to consumers in this state; or used to produce carbon-generated electricity that is supplied by a utility to consumers in this state.	State Highway Fund, Common School Fund, Energy Crisis Trust Fund, & Renewable Energy Resources Account	three-fifths
HB 2075	Increases cigarette tax and continuously appropriates moneys from increase to Department of Transportation for transportation services for elderly individuals and individuals with disabilities.	Revenue Committee	Increases tax on cigarettes from 29 to 30.5 mills per cigarette. The new tax would be 3.05 cents per cigarette or roughly 60 cents a pack. The estimated impact is \$112 million .		three-fifths
HB 2076	Creates assessment by Department of Revenue upon patient care, items or services provided by specified categories of health care providers.	Revenue Committee	This is a provider tax. The amount of the tax was left blank in the current draft of the bill.		three-fifths
HB 2077	Decreases maximum amount of federal income tax liability that may be subtracted from federal taxable income for purpose of determining Oregon taxable income.	Revenue Committee	This bill reduces federal tax subtractions from \$5,500 to \$3,000 and from \$2,750 to \$1,500. LRO estimates this bill will have a first year revenue impact of \$121 million .	General Fund	three-fifths
HB 2078	Increases personal income tax rate on taxpayers with taxable income above certain level.	Revenue Committee	This bill creates a 10% tax rate for single taxpayers (\$150,000) and for joint taxpayers (\$300,000) of taxable income. According to LRO this will have a first year revenue impact of \$79 million .	General Fund	three-fifths
HB 2116	Creates Health System Fund to fund medical assistance and pay refunds of hospital assessment.	Requested by Governor Kulongoski	Requires insurers to pay a tax of ___ percent gross amount of premiums. Revenue TBD	Health System Fund	three-fifths
HB 2119	Increases corporate minimum tax that applies to C corporations.	Requested by Governor Kulongoski	This bill increases the corporate minimum on C corps on the basis of gross sales. LRO estimates it will raise \$37 million per year.	General Fund	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2120	Creates Transportation Utility Commission.	Requested by Governor Kulongoski	Raises the gas tax from 24 cents to 26 cents. Increases vehicle registration fee from \$27 to \$81 annually, and creates a first time vehicle title fee of \$100. Estimated Impact is \$499 million per year.	ODOT, Counties and Cities	three-fifths
HB 2122	Increases tax on cigarettes and other tobacco products.	Requested by Governor Kulongoski	Increases the tax on cigarettes from \$1.18 to \$1.78 cents per pack. Increases other tobacco taxes by 25 percent. Estimated impact is \$112 million.	State Treasurer, DHS and ODOT	three-fifths
HB 2149	Increases civil aircraft registration and renewal fees.	Requested by Governor Kulongoski	\$103,460 (fiscal); \$116,478 (revenue)	Other Funds (Department of Aviation)	majority
HB 2150	Increases pilot registration fees.	Requested by Governor Kulongoski	This bill increases pilot registration fees by 50% (\$8 to \$12 and \$16 to \$24). The fiscal impact is \$29,480.	General Fund (Aviation Search and Rescue Account)	majority
HB 2185	Establishes fees for state certification under Federal Water Pollution Control Act	Requested by Governor Kulongoski	The bill has 6 various fees. The fiscal impact is \$809,885.	Other Funds (DEQ)	majority
HB 2200	Establishes certain fees to be charged in connection with elevator safety program and boiler and pressure vessel safety program.	Requested by Governor Kulongoski	This bill establishes various new fees and fee increases. The fiscal impact is \$924,564.	Other Funds (DCBS)	majority
HB 2214	Extends forest products harvest tax for forest research and Oregon Forest Practices Act administration to 2010 and 2011 calendar years.	Requested by Governor Kulongoski	Raises the tax for the privilege of harvesting all merchantable forest products harvested on forestlands in the amount of \$___ per thousand feet, board measure, for the purpose of administering the Oregon Forest Practices Act.	Other Funds (Forest Research Lab & Oregon Forest Practices Act administration)	three-fifths
HB 2218	Extends and increases surcharges on certain hunting and angling licenses.	Requested by Governor Kulongoski	The bill increases surcharges from \$2 to \$4 until 12/31/19. At this time, no fiscal impact has been released.	Other Funds (Access and Habitat Board Subaccount of ODFW)	majority
HB 2222	Increases fees on specified angling and hunting licenses.	Requested by Governor Kulongoski	This bill increases fees and changes some of the amounts that are appropriated. The fiscal impact is unknown at this point.	ODFW subaccounts	majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2223	Increases or establishes certain fees related to hunting, angling and commercial fishing. Extends and increases certain surcharges.	Requested by Governor Kulongoski	This bill establishes new annual fees and raises existing annual fees. The fiscal impact is unknown at this time.	ODFW subaccounts	majority
HB 2231	Increases fees for certain reports submitted by water well constructors.	Requested by Governor Kulongoski	This bill increases well construction and conversion fees from \$125 to \$225. The fiscal impact is \$800,000.	Other Funds (Water Resources Operating Fund)	majority
HB 2244	Increases death certificate fees.	Requested by Governor Kulongoski	The bill increases filing fee for each death certificate from \$7 to \$20. At this time, no fiscal impact has been released.	Of the fee, \$6 is credited to the Public Health Account and \$14 is credited to the State Mortuary and Cemetery Board Account	majority
HB 2379	Imposes additional tax on distributions of cigarettes.	Rep.BEYER	Places a tax of 3.5 mills on cigarettes, which is equivalent to a 60 cent tax increase per pack. Estimated impact is \$112 million.	ODOT, Counties, Cities,OHP and General Fund	three-fifths
HB 2393	Increases fees collectible by sheriff for serving legal documents and performing other civil duties.	Rep. Cowan	Increases five fees sheriffs charge for serving legal documents. For example, certain fees increase from \$47 to \$70, and from \$15 to \$30. Estimated impact is \$1 million.	Sheriffs	majority
HB 2413	Establishes Oregon traumatic brain injury strategic partnership advisory council and specifies duties.	Rep.GELSER, Sen.MORRISETTE	\$2 increase in fines for a conviction of a traffic violation for individuals speeding past 65 mph. REV TBD	DHS	three-fifths
HB 2431	Increases taxes on aircraft fuel used in turbo-prop and jet engines.	Rep.BEYER	Raises the tax on air fuel by 2 cents per gallon. REV TBD	ODOT/Aviation	three-fifths
HB 2436	Establishes fee for recording of documents in deed and mortgage records of county.	Rep. Schaufler	This bill raises recording fees for real estate titles from \$11 - \$26. Estimated impact is \$15 million.	Housing and Community Services Dept.	three-fifths
HB 2450	Establishes tax credit of not more than \$5,000 for physician, physician assistant or nurse practitioner who conducts child abuse medical assessments.	Rep. Gelser	Loss of no more than \$200,000 per year	Tax Credit	majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2461	Imposes prevention, treatment and recovery tax on malt beverages.	Rep.CANNON, Sen.DINGFELDER, Sen.MORRISETTE	This bill increases the tax on a barrel of beer to \$46.61. The current tax is \$2.60. It is equivalent to 15 cents per 12oz. The industry maintains this will hike the price of a pint of beer by \$1.50. Estimated impact is \$322 million over the biennium.	Alcohol Impact Remediation Fund	three-fifths
HB 2471	Modifies subtraction of elderly medical expense from federal taxable income.	Revenue Committee	This bill increases the qualifying age for subtraction from 62 to 65. It also reduces the amount of the subtraction based on taxpayers income. Revenue impact TBD.	General Fund	three-fifths
HB 2472	Establishes calendar year limit on total cost of facilities for which State Department of Energy may issue preliminary certificates for business energy tax credit	Revenue Committee	This bill establishes an annual monetary cap on the amount of BETC credits the state may issue. The amount of the cap is blank in the bill.	General Fund	majority
HB 2473	Permits counties to impose real estate transfer tax if tax revenues are dedicated to affordable housing programs.	Revenue Committee	This bill allows counties to impose a transfer tax of up to 1% of value of property.	affordable housing programs	Majority
HB 2474	Reduces discount on payment of property taxes.	Revenue Committee	This bill would reduce the discount for property tax payments collected by November 15 from 3 percent to 2 percent and for two-thirds payment from 2 percent to 1 percent. This bill would have the net affect of increasing all timely paid property taxes by 1 percent. Revenue impact TBD.	General Fund	three-fifths
HB 2523	Requires withholding funds from wages and salaries of eligible employees based on the amount paid by the employer to benefits plans which does not require an employee contribution	Maurer/Kruse	TBD	TBD	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2550	Directs Oregon Liquor Control Commission to issue limited number of smoking licenses to allow smoking in taverns that meet certain conditions.	Rep. Jenson	A person may smoke or carry a lighted smoking instrument in a tavern that has a smoking license issued by the Oregon Liquor Control Commission. The fee for a smoking license is \$2,500.	OLCC	three-fifths
HB 2616	Removes prohibition against local government imposition of taxes on cigarettes and tobacco products.	Rep. Kahl	Allows additional county and municipal taxes on cigarettes.	N/A	Majority
HB 2648	Reduces amount of federal income tax deductions and state tax credits allowable in calculation of state income or excise tax by 10 percent.	Revenue Committee	This bill requires taxpayers to reduce by 10% all of their allowed state tax credits and federal tax deductions. Revenue impact TBD.	General Fund	three-fifths
HB 2649	Establishes 7.5 percent Oregon alternative minimum tax for taxpayers with federal adjusted gross income exceeding \$125,000.	Revenue Committee	According to LRO this would have an impact of \$145 million .	General Fund	Majority
HB 2650	Increases personal income tax rate for taxpayers with taxable income above certain level.	Revenue Committee	This bill adds a higher tax rate for individuals who have taxable income over \$100,000. The tax rate is blank in the bill.	General Fund	three-fifths
HB 2651	Increases personal income tax rate for taxpayers with taxable income above certain level.	Revenue Committee	This bill creates a new 10% tax bracket for \$125,000 and over. Legislative Revenue estimates this bill will have a first year impact of \$89 million in new revenue.	General Fund	three-fifths
HB 2652	Increases personal income tax rate for taxpayers with taxable income above certain level.	Revenue Committee	Creates a new tax bracket of 10% for earners over \$50,000 a year. Increases the size of lower brackets to provide tax relief at the 5, 7 and 9 percent brackets. Revenue impact TBD.	General Fund	three-fifths
HB 2672	Increases rate of tax on distribution of moist snuff.	Rep.GELSER, Rep.HUNT	The tax would be the greater of 65 percent of wholesale sales price or ___ cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff.	health and wellness programs and enforcement of tobacco regulations	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2696	Requires addition to taxable income for Oregon tax purposes of amounts attributable to like-kind exchanges and excluded from federal taxable income because of operation of certain federal law.	Rep.RILEY	This bill would add back to Oregon taxable income any capitol gains tax reductions achieved through a 1031 real property exchange. The practical effect would be to abolish the Oregon capitol gains savings now available with 1031 real property exchanges. Revenue impact TBD.	General Fund	three-fifths
HB 2697	Requires addition to taxable income for Oregon tax purposes of amounts earned by United States citizens or residents working abroad and excluded from federal taxable income because of operation of certain federal law.	Rep.RILEY	This bill would allow Oregon to tax income made while the taxpayer resides in a foreign country, and does not reside in Oregon. Since this income is already taxed by the foreign government, this will amount to double taxation. Revenue impact TBD.	General Fund	three-fifths
HB 2698	Requires addition to taxable income for Oregon tax purposes of contributions to employee stock ownership plans exempted from federal taxable income of employees and employers because of operation of certain federal laws.	Rep.RILEY	This bill would tax contributions to employee stock ownership plans made by both employers and employees. Currently, these contributions are exempt from taxation. Revenue impact TBD.	General Fund	three-fifths
HB 2711	Requires addition to taxable income for Oregon tax purposes of amounts allowed to civilian federal employees abroad and excluded from federal taxable income because of operation of certain federal law.	Rep.RILEY	This bill would allow Oregon to tax federal employees' income made while residing in a foreign country, and not residing Oregon. This would also apply to Peace Corps volunteers. Revenue impact TBD.	General Fund	three-fifths
HB 2712	Repeals income tax credit for gross premium tax paid by insurers on fire insurance policies.	Rep.RILEY	This bill taxes fire insurance policies. Revenue impact TBD.	General Fund	three-fifths
HB 2749	Increases amusement device tax to fund Oregon Youth Conservation Corps.	Rep.ESQUIVEL, Sen.PROZANSKI	An excise tax is imposed upon every person for the privilege of operating an amusement device within this state. The tax changed from \$10 to \$20 for each amusement device operated during the tax year. Revenue impact TBD.	General Fund	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2769	Repeals tax credit allowable to owner or operator of farmworker housing.	Rep.RILEY	This bill would end the incentive for employers to provide housing for farmworkers and their families. Revenue impact TBD.	General Fund	three-fifths
HB 2771	Subjects small vintners to wine taxation by eliminating exemption.	Revenue Committee	This bill deletes the requirement that no tax shall be levied, collected, or imposed on the first 40,000 gallons of wine sold annually in Oregon from a United States manufacturer of wines producing less than 100,000 gallons, or 379,000 liters, annually. The current privilege tax on wine is 65 cents a gallon. Revenue impact TBD.	General Fund	three-fifths
HB 2772	Phases out medical income tax subtraction for elderly taxpayers with federal adjusted gross income exceeding \$100,000.	Revenue Committee	This bill reduces seniors' medical subtraction by 10% for each \$10,000 above \$100,000 AGI. Revenue impact TBD.	General Fund	three-fifths
HB 2773	Imposes one percent surcharge on corporate income taxes.	Revenue Committee	This bill imposes a one percent surcharge on corporate income taxes between tax years 2010 and 2012. Revenue impact TBD.	General Fund	three-fifths
HB 2774	Imposes one percent surcharge on personal income taxes.	Revenue Committee	This bill imposes a one percent surcharge on personal income taxes between tax years 2010 and 2012. Revenue impact TBD.	General Fund	three-fifths
HB 2785	Suspends operation of income tax credit for political contributions for two years.	Sen.HASS, Rep.READ	This bill would suspend the Oregon income tax credit for political contributions for two years. This would have the practical effect of increasing the Oregon income tax liability by \$50 for each taxpayer who makes political contributions and claims the tax credit. Revenue impact TBD.	General Fund	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2807	Requires addition to taxable income for Oregon tax purposes of amounts attributable to controlled foreign corporations and excluded from federal taxable income because of operation of certain federal law.	Rep.RILEY	This bill would tax corporate income attributable to entities that are registered and conduct business in a country different than the residency of the owner. Revenue impact TBD.	General Fund	three-fifths
HB 2813	Establishes disability advocacy fee on filings in circuit and county courts equal to 14 percent of filing fee provided by law, rounded up to next whole dollar.	Judiciary Committee	This bill would increase the filing fees in civil cases by 14%. Revenue impact TBD.	disability advocacy organization TBD by Governor	three-fifths
HB 2815	Establishes Interagency Compliance Network.	Rep.GARRETT, Rep.HOLVEY, Sen.PROZANSKI	This bill establishes a fee of \$ ___ for certain business filings made with the Sec. of State. The money will fund an interagency group tasked with monitoring the tax compliance of independent contractors and cash-basis businesses. Revenue impact TBD.	Interagency Compliance Network Account	three-fifths
HB 2818	Establishes tax on motor vehicle rentals.	Transportation Committee	Would establish a 12.5 percent tax on all automobile rentals having a contract duration of 30 days or less. The tax revenue would be collected for the Department of Transportation for highway purposes. Revenue impact TBD.	State Highway Fund	three-fifths
HB 2843	Increases personal income tax rate for persons having annual taxable income in excess of \$10,000.	Rules Committee	This bill adds a new tax bracket and leaves the rate blank for taxable income over \$10,000	General Fund	three-fifths
HB 2844	Increases fees for recording or filing certain documents with county clerk.	Revenue Committee	This bill would increase filing fees by \$6. Revenue impact TBD.	Counties	Majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2854	Requires addition to taxable income for Oregon tax purposes of investment income, from life insurance contracts or annuity policies, excluded from federal taxable income because of operation of certain federal law.	Rep.RILEY	House Bill 2854 adds life insurance payouts and savings within policies and annuities to the list of what qualifies as taxable income in Oregon. These benefits would be taxed at Oregon's highest rate. Value accrual within policy that is tax-deferred until withdrawal will now be subject to tax collection each year. No state has ever introduced the repeal of these exemptions. More than 2 million Oregonians hold life insurance policies. All would be taxed. Revenue impact TBD.	General Fund	three-fifths
HB 2885	Increases fuel tax and motor carrier taxes.	Rep.GREENLICK	This bill would Increase the fuel tax and motor carrier taxes. It raises the current gas tax by 5 cents from 24 cents to 29 cents. It schedules future increases of fuel tax every five years, by a rate of 5 cents.	ODOT, Counties and Cities	three-fifths
HB 2913	Increases rate of corporate excise tax using income brackets for tax years beginning on or after January 1, 2009, and before January 1, 2013.	Revenue Committee	This bill would establish a tax of 9% on all taxable income over \$15,200. Revenue impact TBD.	General Fund	three-fifths
HB 2934	Creates Health Coverage Purchasing Program in Office of Private Health Partnerships.	Rep.SHIELDS	This bill would allow the Office of Private Health Partnership, by rule, to establish or assess a fee on participating employers. The amount would be determined by the agency that is the offices best estimate of the amount needed to fund the Health Coverage Purchasing Program. The Office of Private Health Partnership would set penalties for failure to pay. REV TBD	Health Coverage Purchasing Program	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 2935	Replaces existing corporate excise or income tax with tax imposed on income reported to shareholders under federal securities law, as further allocated or apportioned to Oregon under existing law.	Rep.SHIELDS	This bill would require publicly traded corporations with reported income from Oregon sources to pay a tax of ___ % of the taxable income of the corporation. Revenue impact TBD.	General Fund	three-fifths
HB 3037	Creates pilot program for paint stewardship.	Sustainability Committee	This bill would create a "paint stewardship assessment" included in the price of paint sold in Oregon. Manufacturers would establish a nonprofit organization to collect, transport, and process post-consumer paint.	paint stewardship organization	Majority
HB 3049	Increases corporate minimum tax to \$300.	Rep.BERGER	This bill would Increase the corporate minimum tax from \$10 to \$300. Revenue impact TBD.	General Fund	three-fifths
HB 3115	Requires addition to taxable income for Oregon tax purposes of certain income otherwise excluded from federal taxable income.	Rep.BUCKLEY	This bill would essentially terminate 9 federal tax deductions, including a phase out of the mortgage interest deduction. Revenue impact TBD.	General Fund	three-fifths
HB 3146	Imposes tax on purchase price of luxury items.	Rep.SHIELDS	This bill taxes luxury items, which would include automobiles and trucks with a purchase price of \$40,000 or more, airplanes, gliders, kit planes, hang gliders, skydiving parachutes, sightseeing and other recreational flights, fur coats or garments, cosmetic surgery that is not for reconstructive purposes, electronics with a purchase price of \$1,000 or more per item, jewelry with a purchase price of \$1,000 or more, snowmobiles, sports equipment with a purchase price of \$500 or more per item, artwork with a purchase price of \$5,000 or more, submarines, real estate other than the primary residence. Revenue impact TBD.	K-12 and higher education programs	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 3148	Increases registration fees for certain vehicles.	Rep.SHIELDS	This bill would tax certain vehicles based on the original purchase price. For vehicles over \$20,000 the tax would be 1 percent that year, and would decline .1 percent for the next 8 years. Revenue impact TBD.	ODOT, Counties, Cities and State Highway Fund	three-fifths
HB 3164	Requires addition to taxable income for Oregon tax purposes of amounts excluded from federal taxable income as fringe benefit available for users of qualified parking but not to users of commuter highway vehicle or transit passes, because of operation of certain federal law.	Rep.DEMBROW	This bill would tax employee benefits regarding transportation expenses. Revenue impact TBD.	Transportation Choices Fund/ODOT	three-fifths
HB 3173	Sunsetts all income or corporate excise tax credits and all income or corporate excise tax deductions, subtractions or exemptions created by state law.	Rep.J SMITH	This bill would sunset all tax credits not required by US or state Constitution by 2014. Revenue impact TBD.	General Fund	three-fifths
HB 3269	Reduces personal income tax rates, including rates imposed on capital gains.	Rep.BERGER, Rep.BRUUN, Sen.BURDICK, Rep.ESQUIVEL, Rep.JENSON, Sen.MORSE	This bill would establish a sales tax. Revenue impact TBD.	General Fund	three-fifths
HB 3272	Increases personal income tax rate on individual taxpayers with taxable income above \$250,000, or above \$500,000 if married filing jointly.	Rep. Shields	This bill would create an 11% tax rate for taxpayers making over \$250,000, or above \$500,000 if married filing jointly. Revenue impact TBD.	General Fund	three-fifths
HB 3274	Directs Department of Human Services to establish and operate marijuana production facility and distribute marijuana to pharmacies for dispensing to medical marijuana cardholders and designated primary caregivers.	Rep.HARKER, Rep.MAURER, Rep.THOMPSON, Rep.TOMEI	This bill would direct DHS to establish and operate a marijuana production facility and distribute marijuana to pharmacies for dispensing to medical marijuana cardholders and designated primary caregivers. The bill disallows private marijuana grow sites. Imposes tax of \$98 per ounce on marijuana dispensed by pharmacies.	92.5% goes to Marijuana Production Facility Fund, 5% goes to county in which production facility is located and 2.5% goes to municipality closest to the facility	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature
(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 3291	Reduces percentage of certified cost of renewable energy resources facility, renewable energy resource equipment manufacturing facility or high-efficiency combined heat and power facility that is recoverable as tax credit.	Rep. J. Smith	The bill leaves blank the amount of tax credit reductions. Revenue impact TBD.	General Fund	Majority
HB 3292	Establishes Insurance Surcharge Public Safety Fund.	Rep.J SMITH	This bill would impose an annual surcharge of \$ __ on every insurance policy for property or motor vehicles issued in this state. Revenue generated would be used for public safety. Revenue impact TBD.	Insurance Surcharge Safety Fund	three-fifths
HB 3303	Creates excise tax on birdseed.	Rep.GARRETT	This bill levies a 10 percent excise tax on bird seed.	Conservation Strategy Fund	three-fifths
HB 3309	Requires addition to taxable income of amounts deducted from reserve accounts by life insurance or annuity companies and excluded from taxable income because of operation of certain federal law.	Rep. Riley	This bill would repeal state law providing for deductions based on changes in life insurance or annuity company reserve funds. Revenue impact TBD.	General Fund	three-fifths
HB 3312	Requires five percent reduction in amount of allowable income tax subtractions and credits that are not required under federal law or Oregon Constitution.	Rep.GREENLICK	This bill would require taxpayers to add to taxable income an amount equal to five percent of the total amount of subtractions and deductions that could otherwise be taken. Revenue impact TBD.	General Fund	three-fifths
HB 3387	Increases rate of tax on cigarettes and other tobacco products.	Human Services Committee	Would require every distributor to pay a tax upon distribution at the rate of 20 mills for the distribution of each cigarette in this state. Revenue impact TBD.	DHS	three-fifths
HB 3398	Imposes, upon elector approval of Senate Joint Resolution 33 (2009), general retail sales and use tax of ____ percent on sale and use of tangible personal property.	Rep.BERGER, Sen.KRUSE	This bill would impose a sales tax.	General Fund	three-fifths

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 3405	Establishes five tiers of corporate minimum tax on corporations that are not S corporations, based on level of Oregon sales.	Revenue Committee	Establishes new tax rates for S corporations. If the S corporation have Oregon sales for the tax year of less than \$100,000, \$100. Sales of \$100,000 or more, but less than \$500,000, \$500. Sales of \$500,000 or more, but less than \$3,000,000, \$1,000. Sales of \$3,000,000 or more, but less than \$10,000,000, \$3,000. Sales of \$10,000,000 or more, \$7,500.	Multimodal Transportation and Economic Development Fund	three-fifths
HB 3406	Phases in cigarette tax increases through January 1, 2016, totaling 19 cents per pack.	Revenue Committee	This bill would raise the tax on cigarettes by 19 cents a pack.	transportation services for elderly and disabled individuals	three-fifths
HB 3407	Removes prohibition against local government enactment of taxes on alcoholic beverages.	Revenue Committee	This bill would allow local governments to impose additional taxes on alcohol.	N/A	majority
HB 3408	Repeals law prohibiting imposition of real property transfer tax or fee by local jurisdiction.	Revenue Committee	This bill would allow local governments to impose additional taxes and fees on real property transfers.	N/A	majority
HB 3411	Establishes mandatory grounds for denial of tax credit certification for erection, construction, installation or acquisition of certain large renewable energy facilities with project costs of \$5 million or more.	Revenue Committee	This bill would prohibit the Dept. of Energy from giving the BETC tax credit to certain businesses. Revenue impact TBD.	General Fund	Majority
HB 3412	Increases personal income tax rate for taxpayers with taxable income exceeding certain level.	Revenue Committee	Creates an 11% bracket for taxpayers with at taxable income of over \$125,000.	General Fund	three-fifths
HB 3413	Modifies formula used to apportion business income by requiring use of payroll, property and double-weighted sales factors for corporate taxpayers, including telecommunications and utilities corporations and taxpayers in forest products industry.	Revenue Committee	This bill would change the current law which requires business income to be apportioned by multiplying the income by the sales factor. Revenue impact TBD.	General Fund	the

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HB 3415	Imposes tax on each fuel supplier and utility based on amount of carbon in carbon-based fuel that is sold by fuel supplier to consumers in state or that is used to produce carbon-generated electricity supplied by utility to consumers in state.	Revenue Committee	This bill imposes a tax on each fuel supplier and utility of ___ % per ton of carbon in carbon-based fuels that are sold by the fuel supplier to consumers in the state. It also would tax all carbon or carbon-based fuel used to produce carbon-generated electricity that is supplied by any utility to consumers in Oregon.	Dept. of Energy for construction or installation of alternative energy systems	three-fifths
HB 3446	Requires Public Utility Commission to require electric companies to collect surcharge from customers for costs of research related to how alternative energy production may promote conservation and enhancement of wildlife.	Rules Committee	Requires electric companies to collect a surcharge of \$ ___ from retail electricity customers for electricity services, distribution, ancillary services, metering and billing, transition charges and other types of costs included in electric rates to be paid into the State Fish and Wildlife Alternative Energy Fund.	State Fish and Wildlife Alternative Energy Fund	three-fifths
HB 3446	Requires electric companies to collect surcharge from users for alternate energy research.	Rules Committee	The surcharge amount was left blank in the bill. At this time, no fiscal impact has been issued.	General Fund (State Fish and Wildlife Alternative Energy Fund)	majority
HB 5012	Approves certain new or increased fees adopted by Employment Relations Board.	Department of Administrative Services	This bill lists five fees ranging from \$0.25 to \$150. At this time, no fiscal impact has been issued.	Other Funds (Employment Relations Board)	majority
HB 5023	Approves certain new or increased fees for DOJ.	Department of Administrative Services	This bill sets delinquency fees of \$20, \$50 and \$100. At this time, no fiscal impact has been issued.	Other Funds (DOJ)	majority
HB 5038	Approves certain new or increased fees for Oregon State Police.	Department of Administrative Services	This bill establishes fireworks permits of \$3,000 and \$100. At this time, no fiscal impact has been issued.	Other Funds (OSP)	majority
HB 5046	Approves new fee adopted by the Real Estate Agency.	Department of Administrative Services	This bill establishes a \$52 fee for criminal background checks. At this time, no fiscal impact has been issued.	Other Funds (Real Estate Agency)	majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
HJR 27	Proposes amendment to Oregon Constitution to limit amount of personal income tax expenditures and corporate income tax expenditures to percentage of tax revenue that would be raised in absence of any tax expenditures.	Rep. Shields	This would prohibit the Legislature from enacting or continuing tax credits which cumulatively exceed 33 percent of the amount of revenue that would be raised from personal income taxes if no tax expenditures were operative and in effect.	General Fund	majority
HJR 29	Proposes amendment to Oregon Constitution to limit amount of personal income tax expenditures and corporate income tax expenditures to percentage of tax revenue that would be raised in absence of any tax expenditures.	Rep. J. Smith	This would prohibit the Legislature from enacting or continuing tax credits which cumulatively exceed 35 percent of the amount of revenue that would be raised from personal income taxes if no tax expenditures were operative and in effect.	General Fund	majority
HJR 31	Proposes amendment to Oregon Constitution allowing bills that repeal or suspend operation of tax expenditure to pass with simple majority of both houses.	Rep. J. Smith	This would make it easier to repeal tax credits.	General Fund	majority
HJR 48	Proposes amendment to Oregon Constitution allowing Legislative Assembly to impose taxes on carbon emissions for purpose of funding reductions in carbon emissions and carbon fuel use.	Revenue Committee	This would allow the Legislature to impose carbon emissions taxes. w	Construction or installation of alternative energy systems	majority
HJR 49	Proposes amendment to Oregon Constitution removing limitation of six percent of market value on rate of taxes imposed on oil or natural gas.	Revenue Committee	This would allow the natural gas tax to exceed 6%.	General Fund	Majority
SB 74	Requires application fee for offenders seeking to transfer supervision to another state.	Requested by Governor Kulongoski	The application fee will be determined by the Department of Corrections. The bill has a fiscal impact of \$75,000. There is no revenue impact.	Other Funds (Department of Corrections' Arrest and Return Account)	majority
SB 88	Increases fees for non-retail fuel (cardlock) facilities.	Requested by Governor Kulongoski	Facility license application or renewal fee increases from \$250 to \$300. The per-customer fee increases from \$5 to \$7.50 in 2010 and then increases to \$10 in 2011. The bill has a revenue impact of \$314,958.	Other Funds (Fire Marshalls Office)	majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*

Tax and Fee Bills Introduced by the 2009 Legislature

(partial list; subject to change)

Measure ID	Catch Line	Chief Sponsor(s)	Estimated Revenue Impact	Where the Money Goes	Vote Required
SB 91	Increases various fees associated with the Liquefied Petroleum Gas Program.	Requested by Governor Kulongoski	Under the bill, 8 propane tank installation or service fees increase on 1/1/10 and again on 7/1/11. The bill has a fiscal impact of \$192,913.	Other Funds (State Police)	majority
SB 5503	Approves new or increased fees adopted by State Department of Ag.	Department of Administrative Services	The bill lists 57 new or increased fees. At this time, no fiscal impact has been released.	Other Funds (Dep. of Ag.)	majority
SB 5509	Approves certain new or increased fees adopted by State Board of Clinical Social Workers.	Department of Administrative Services	The bill sets licensing and renewal fees of \$150 and \$130. At this time, no fiscal impact has been released.	Other Funds (State Board of Clinical Social Workers)	majority
SB 5514	Approves certain new or increased fees adopted by DCBS.	Department of Administrative Services	The bill sets fees of \$75, \$600 and \$1,200 for a variety of examinations and licenses. At this time, no fiscal impact has been released.	Other Funds (DCBS)	majority
SB 5517	Approves certain new or increased fees adopted by the Oregon Board of Dentistry.	Department of Administrative Services	The bill lists 8 new or increased fees. At this time, no fiscal impact has been released.	Other Funds (Board of Dentistry)	majority
SB 5526	Approves certain new or increased fees adopted by Oregon Health Licensing Agency.	Department of Administrative Services	The bill lists 106 new or increased fees. At this time, no fiscal impact has been released.	Other Funds (Oregon Health Licensing Agency)	majority
SB 5528	Approves certain new or increased fees adopted by Occupational Therapy Licensing Board.	Department of Administrative Services	The bill establishes initial OT license at \$100 and initial OT assistant license at \$70. At this time, no fiscal impact has been released.	Other Funds (Occupational Therapy Licensing Board)	majority
SB 5530	Approves certain new or increased fees adopted by Department of Human Services.	Department of Administrative Services	The bill lists 62 different fees. At this time, no fiscal impact has been released.	Other Funds (DHS)	majority
SB 5532	Approves certain new or increased fees adopted by DLCD.	Department of Administrative Services	The bill sets fee of \$300 for mailed notice of proposed action and fee of \$500 for notice of action. At this time, no fiscal impact has been released.	Other Funds (DLCD)	majority
SB 5545	Approves certain new or increased fees for Oregon Student Assistance Commission.	Department of Administrative Services	The bill establishes review fees for 5 different student programs. At this time, no fiscal impact has been released.	Other Funds (Oregon Student Assistance Commission)	majority
SB 5549	Approves certain new or increased fees for ODOT.	Department of Administrative Services	The bill sets fee for farm endorsement of \$29 and motorcycle endorsement of \$49. At this time, no fiscal impact has been released.	Other Funds (ODOT)	majority

**Revenue impact statements may not yet be completed by the Legislative Revenue Office; amounts may be subject to change based on final rates, percentages or amounts*