

Revenue

[Back to full Legislative Report](#)

- [Revenue Forecast](#)
- [Jump to Past Reports](#)

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On May 27 House Revenue had a work session on six bills. [HB 2819](#) passed 6 to 1 with the -4 amendment, submitted by Rep. Pham on May 25 that allows an otherwise qualified individual to claim the earned income tax credit using an individual taxpayer identification number in lieu of Social Security number to qualify for both the state and the federal EITC credits. This refundable rebate is one of the most helpful and effective tax credits we have for low-income Oregonians, both with and without children. By relying solely on those with social security numbers, many Oregonians who are paying taxes but who have uncertain or temporary residency are disqualified from the benefit. This benefit is especially useful during the pandemic because many of these workers are in occupations with direct customer contact who suffered most economically. The LWVOR supplied [this testimony in support](#). It is now referred to the Joint Committee on Tax Expenditures which meets 5:30-7PM on Thursdays and 3:15-5PM Fridays, starting June 3.

[HB 3295](#) modifies city and county eligibility requirements for transfer of moneys from marijuana revenue is scheduled for a third work session on June 2, as is [HB 2630](#) that provides that calculations of weighted average daily membership made for purposes of distributions of state moneys to school districts may not be decreased for school districts impacted by wildfires in 2020 for five school years.

[HB 3373](#) passed in House Revenue on May 27 that establishes the office of Taxpayer Advocate in Department of Revenue, the Oregon version of the IRS Taxpayer Advocate Service (TAS) to help taxpayers with problems that may not have been resolved through normal channels or

taxpayers experiencing significant hardship due to an action by DOR, but only in cases where the Taxpayer Advocate determines that DOR is not following applicable administrative rules or guidance related to DOR procedures. It passed with the -2 amendment that limits the role as described.

[HB 2357 A](#) modifies the Forest Products Harvest Tax by establishing the Sound Forestry Practices Subaccount and the Family Forestlands Subaccount under the State Forestry Department Account. Details of this bill can be found in this week's forestry section.

[HB 3160](#) establishes Oregon Wildfire Preparedness and Community Protection Fund and directs the State Fire Marshal, State Forestry Department and Oregon Watershed Enhancement Board to make expenditures from the fund for various activities related to restoration, protection and recovery from wildfires. The League supported the -7 amendment but the -4 amendment passed that provided funding from the General Fund rather than a surcharge on property insurance policies that include fire protection. See the wildfire section under this week's Natural Resource legislative report.

On June 3, the Senate Finance and Revenue Committee will have work sessions on [HB 2341](#) that authorizes the tax collector in a county with a declared emergency due to fire or act of God to prorate taxes imposed on property destroyed or damaged by fire or other emergency, without landowner application for tax break. It will also have a work session on [HB 2607](#) that exempts from construction taxes on residential housing being constructed to replace residential housing destroyed or damaged by fire or other emergency event or situation.

Public hearings scheduled for June 3 in Senate Finance include [HB 2446](#) that extends the sunset date of the property tax exemption for property of nonprofit corporation that is offered, occupied or used as low-income housing, and [HB 2457 A](#) that updates Oregon's connection date to federal Internal Revenue Code (includes PERS) and other provisions of federal tax law. Two amendments will be considered.