

Tax Raising Measures Before the 2009 Legislative Assembly

Measure ID	Relating To	Catch Line	Chief Sponsor	Estimated Revenue Impact
HB 2009	Relating to health care; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Establishes Oregon Health Authority Board and Oregon Health Authority and specifies duties, functions and powers.		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 \$208 million.
HB 2067	Relating to sunset of tax credits; providing for revenue raising that requires approval by a three-fifths majority.	Creates or adjusts sunset provision for certain personal income or corporate excise tax credits that are not required under federal law or Oregon Constitution.		TBD
HB 2069	Relating to elderly medical income tax subtraction; prescribing an effective date.	Limits amount of federally deductible medical expense that elderly taxpayer may subtract in determining Oregon taxable income.		This bill limits federally deductible medical expenses for elderly citizens. LRO estimates an impact of \$15-\$20 million.
HB 2070	Relating to corporate minimum taxes; providing for revenue raising that requires approval by a three-fifths majority.	Increases corporate minimum tax levied on C corporations with business activity in state.		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.
HB 2071	Relating to recordation fees; providing for revenue raising that requires approval by a three-fifths majority.	Increases fees for recording or filing certain documents with county clerk.		Increases fees for filing documents with courts. Amount is blank in the bill.
HB 2072	Relating to carbon tax; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	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.		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.

HB 2075	Relating to funding of transportation services through cigarette tax revenue; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases cigarette tax and continuously appropriates moneys from increase to Department of Transportation for transportation services for elderly individuals and individuals with disabilities.		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 .
HB 2076	Relating to provider assessment; providing for revenue raising that requires approval by a three-fifths majority.	Creates assessment by Department of Revenue upon patient care, items or services provided by specified categories of health care providers.		This is a provider tax. The amount of the tax was left blank in the current draft of the bill.
HB 2077	Relating to subtraction of federal income tax liability; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Decreases maximum amount of federal income tax liability that may be subtracted from federal taxable income for purpose of determining Oregon taxable income.		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 .
HB 2078	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases personal income tax rate on taxpayers with taxable income above certain level.		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 .
HB 2116	Relating to health care assessment; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Creates Health System Fund to fund medical assistance and pay refunds of hospital assessment.		Requires insurers to pay a tax of ___ percent gross amount of premiums.
HB 2119	Relating to corporate minimum taxes; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases corporate minimum tax that applies to C corporations.		This bill increases the corporate minimum on C corps on the basis of gross sales. LRO estimates it will raise \$37 million per year.
HB 2120	Relating to transportation; appropriating money; providing for revenue raising that requires approval by a three-fifths majority.	Creates Transportation Utility Commission.		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.

HB 2122	Relating to tobacco tax; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases tax on cigarettes and other tobacco products.		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 .
HB 2379	Relating to cigarette taxation; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Imposes additional tax on distributions of cigarettes.	Rep.BEYER	TBD
HB 2413	Relating to services for individuals with traumatic brain injuries; providing for revenue raising that requires approval by a three-fifths majority.	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.
HB 2431	Relating to aviation fuel taxes; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	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.
HB 2461	Relating to prevention, treatment and recovery tax; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	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 bienium.
HB 2471	Relating to elderly medical expense subtraction; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Modifies subtraction of elderly medical expense from federal taxable income.		TBD
HB 2474	Relating to property tax collection; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Reduces discount on payment of property taxes.		TBD

HB 2648	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Reduces amount of federal income tax deductions and state tax credits allowable in calculation of state income or excise tax by 10 percent.		TBD
HB 2649	Relating to taxation; prescribing an effective date.	Establishes 7.5 percent Oregon alternative minimum tax for taxpayers with federal adjusted gross income exceeding \$125,000.		According to LRO this would have an impact of \$145 million .
HB 2650	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases personal income tax rate for taxpayers with taxable income above certain level.		TBD
HB 2651	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases personal income tax rate for taxpayers with taxable income above certain level.		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.
HB 2652	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases personal income tax rate for taxpayers with taxable income above certain level.		TBD
HB 2672	Relating to distribution of tobacco products; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	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.
HB 2696	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 2698	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD

HB 2697	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 2711	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 2712	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	Repeals income tax credit for gross premium tax paid by insurers on fire insurance policies.	Rep.RILEY	TBD
HB 2741	Relating to inheritance tax; appropriating money; prescribing an effective date.	Provides for annual adjustment, based on U.S. City Average Consumer Price Index, of threshold for filing inheritance tax return.	Rep.J SMITH, Rep.SHIELDS	TBD
HB 2749	Relating to amusement device taxes; providing for revenue raising that requires approval by a three-fifths majority.	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.
HB 2769	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	Repeals tax credit allowable to owner or operator of farmworker housing.	Rep.RILEY	TBD
HB 2771	Relating to small vintner exemption from wine tax; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Subjects small vintners to wine taxation by eliminating exemption.		TBD
HB 2772	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Phases out medical income tax subtraction for elderly taxpayers with federal adjusted gross income exceeding \$100,000.		TBD

HB 2773	Relating to taxation; providing for revenue raising that requires approval by a three-fifths majority.	Imposes one percent surcharge on corporate income taxes.		TBD
HB 2774	Relating to taxation; providing for revenue raising that requires approval by a three-fifths majority.	Imposes one percent surcharge on personal income taxes.		TBD
HB 2785	Relating to income tax credit for political contributions; providing for revenue raising that requires approval by a three-fifths majority.	Suspends operation of income tax credit for political contributions for two years.	Sen.HASS, Rep.READ	TBD
HB 2807	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 2815	Relating to compliance with laws relating to the conduct of business; appropriating money; providing for revenue raising that requires approval by a three-fifths majority.	Establishes Interagency Compliance Network.	Rep.GARRETT, Rep.HOLVEY, Sen.PROZANSKI	TBD
HB 2818	Relating to a tax on motor vehicle rentals; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Establishes tax on motor vehicle rentals.		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.
HB 2843	Relating to crime; appropriating money; providing for revenue raising that requires approval by a three-fifths majority; providing that this Act shall be referred to the people for their approval or rejection.	Increases personal income tax rate for persons having annual taxable income in excess of \$10,000.		TBD

HB 2854	Relating to tax expenditures; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 2913	Relating to corporate taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases rate of corporate excise tax using income brackets for tax years beginning on or after January 1, 2009, and before January 1, 2013.		TBD
HB 2934	Relating to health care coverage for employees; appropriating money; providing for revenue raising that requires approval by a three-fifths majority.	Creates Health Coverage Purchasing Program in Office of Private Health Partnerships.	Rep.SHIELDS	TBD
HB 2935	Relating to taxation on income reported to shareholders; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 3049	Relating to corporate minimum tax; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Increases corporate minimum tax to \$300.	Rep.BERGER	Increases the corporate minimum tax from \$10 to \$300.
HB 3115	Relating to taxation; providing for revenue raising that requires approval by a three-fifths majority.	Requires addition to taxable income for Oregon tax purposes of certain income otherwise excluded from federal taxable income.	Rep.BUCKLEY	TBD
HB 3146	Relating to taxation of luxury items; appropriating money; providing for revenue raising that requires approval by a three-fifths majority.	Imposes tax on purchase price of luxury items.	Rep.SHIELDS	TBD
HB 3148	Relating to vehicle registration fees; providing for revenue raising that requires approval by a three-fifths majority.	Increases registration fees for certain vehicles.	Rep.SHIELDS	TBD

HB 3164	Relating to tax expenditures; appropriating money; providing for revenue raising that requires approval by a three-fifths majority.	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	TBD
HB 3173	Relating to tax expenditures; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Sunsets 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	TBD
HB 3269	Relating to taxation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Reduces personal income tax rates, including rates imposed on capital gains.	Rep.BERGER, Rep.BRUUN, Sen.BURDICK, Rep.ESQUIVEL, Rep.JENSON, Sen.MORSE	TBD
HB 3303	Relating to birdseed excise tax; appropriating money; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.	Creates excise tax on birdseed.	Rep.GARRETT	
SJR 2	Proposing amendment to Oregon Constitution relating to surplus corporate income or excise tax revenue.	Proposes amendment to Oregon Constitution to transfer surplus corporate income or excise tax revenue to reserve fund intended to provide funding in response to economic decline.		TBD
SJR 13	Proposing amendment to Oregon Constitution relating to surplus corporate income or excise tax revenue.	Proposes amendment to Oregon Constitution to transfer surplus corporate income or excise tax revenue to reserve fund intended to provide funding in response to economic decline.		TBD

