

# DRAFT

## SUMMARY

Directs Legislative Revenue Officer to submit report addressing selected tax expenditures to Legislative Assembly and to make recommendations for systematic review and sunset of certain tax expenditures.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to tax expenditures; and prescribing an effective date.

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

**SECTION 1. Prior to the convening of the 2017 regular session of the Legislative Assembly, the Legislative Revenue Officer shall prepare a report addressing tax expenditures selected by the Legislative Revenue Officer from the Governor's tax expenditure report. No later than December 15, 2016, the Legislative Revenue Officer shall submit the report to an interim committee of the Legislative Assembly related to revenue, and may include information related to other tax expenditures, at the direction of the committee. The report must include recommendations to the Legislative Assembly for the systematic review and sunset of certain tax expenditures. In preparing the report, the Legislative Revenue Officer shall seek input from the Department of Revenue, the Legislative Fiscal Officer and each of the state agencies that administer any given tax expenditure.**

**SECTION 2. This 2016 Act takes effect on the 91st day after the date on which the 2016 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**