

74<sup>th</sup> OREGON LEGISLATIVE ASSEMBLY – 2007 Regular Session  
STAFF MEASURE SUMMARY  
SENATE FINANCE & REVENUE COMMITTEE

MEASURE: HB 2228-A  
CARRIER: Sen. G. George

REVENUE: No revenue impact

FISCAL: No fiscal impact

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**Action:** Do pass as amended to resolve conflicts and be printed engrossed

**Vote:** 5-0-0

**Yeas:** Burdick, G. George, Monroe, Starr, Deckert

**Nays:**

**Exc.:**

**Prepared By:** Mary Ayala, Economist

**Meeting Dates:** 5/21, 5/29

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**WHAT THE BILL DOES:** Increases authority of county assessors to extend time for filing tax returns until April 15<sup>th</sup> if sufficient just cause exists for doing so, or if doing so will enhance the accuracy of the filing and taxpayer compliance. Grants the Department the authority to grant the April 15<sup>th</sup> extension to companies with property located in more than one county or to companies that are subject to the Department's assessments.

**ISSUES DISCUSSED:**

- That counties are currently able to grant extensions for 'good cause' which is narrowly defined as an extraordinary circumstance beyond a taxpayer's control.
- That there are other administrative business issues that can cause a taxpayer to file a return late.

**EFFECT OF COMMITTEE AMENDMENTS:** Amends HB 2228 to conform to SB 171 which passed and became law on May 31, 2007.

**BACKGROUND:** Under current law all tax returns must be filed by March 1<sup>st</sup>, but the county property tax assessor shall allow for an extension until April 15<sup>th</sup> if the taxpayer files a request for the extension for good cause prior to March 1st. The Department of Revenue has similar authority under its rule-making authority.

6/6/2007 9:05:30 AM

*This summary has not been adopted or officially endorsed by action of the committee.*