

**74TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: SB 171
CARRIER: Rep. Barnhart**

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action: Do pass
Vote: 8-0-1
Yeas: Berger, Bruun, Gelser, Olson, Read, Rosenbaum, Witt, Barnhart
Nays:
Exc.: Butler
Prepared By: Mary Ayala, Economist
Meeting Dates: 5/2, 5/4

WHAT THE BILL DOES: Enables the Department to share with the tax assessor, county tax collector or their representatives, any information that has been reported on tax returns to the Department by entities described in ORS 308.525 and ORS 308.810 if it is for the purpose of: (1) collecting delinquent taxes on real property or (2) correctly reflecting on the tax rolls the information that has been reported by businesses that operate in multiple counties.

ISSUES DISCUSSED:

- That taxpayers who operate their businesses in multiple counties may change location of some property from one county to another. If, under current law, their tax returns can not be shared among assessors of these counties or the Department of Revenue, reporting errors can not be identified routinely. Promotes administrative efficiency.
- A request for an amendment to extend the filing date for property tax returns because certain entities are unable to prepare tax returns by January 1 which forces that to file for extensions every year.

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: Under current law, all property tax returns filed with the Department of Revenue under ORS 308.525 and ORS 308.810 are confidential; but they may be shared with the county tax collector or the tax collector's representative for the purpose of collecting delinquent personal property taxes.

ORS 308.525 pertains to Class A electric companies, communication companies, gas companies, large water transportation companies, pipeline companies, air transportation companies and private railcar companies. ORS 308.810 pertains to cooperative electric distribution systems that are subject to tax on gross earnings.

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