

74TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
SENATE FINANCE & REVENUE COMMITTEE

MEASURE: SB 171
CARRIER: Sen. Starr

REVENUE: NO- Revenue Impact
FISCAL: NO- Fiscal Impact

Action: Do Pass
Vote: 4-0-1
Yeas: Senators Burdick, Monroe, Starr, Deckert
Nays:
Exc.: G. George
Prepared By: Mary Ayala, Economist
Meeting Dates: 1/31

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 and personal property or (2) correctly reflecting on the tax rolls the information that has been reported by businesses that operate in multiple counties.

ISSUES DISCUSSED: A representative from the Department of Revenue explained how the bill will perform their jobs more efficiently.

EFFECT OF COMMITTEE AMENDMENTS: X

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.