

74TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: SB 172-A

**REVENUE:** No revenue impact

**FISCAL:** No fiscal impact

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**Action:** Do pass with amendments; be printed engrossed and be placed on the consent calendar

**Vote:** 8-0-1

**Yeas:** Berger, Bruun, Butler, Olson, Read, Rosenbaum, Witt, Barnhart

**Nays:**

**Exc.:** Gelser,

**Prepared By:** Mary Ayala, Economist

**Meeting Dates:** 5/2

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**WHAT THE BILL DOES:** Permits the Department of Revenue or a county assessor to forward tax returns that are filed erroneously to the correct entity. Applies to property tax returns filed on or after January 1, 2008. Takes effect upon becoming law. Changes the filing date from January 1 to March 1 for certain tax filers.

**ISSUES DISCUSSED:** That the January 1 filing date is too short. Therefore, filers usually have to file for extensions.

**EFFECT OF COMMITTEE AMENDMENTS:** Changes the filing date to March 1.

**BACKGROUND:** Under current law, all returns filed under ORS 308.525 and ORS 308.810 are the confidential records of the office in which such returns were filed. 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.*