

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

MEASURE: SB 623-A
CARRIER: Sen. Monroe

REVENUE: Revenue statement issued

FISCAL: Fiscal statement issued

Action: Do pass with amendments and be printed engrossed

Vote: 4-0-1

Yeas: G. George, Monroe, Starr, Deckert

Nays:

Exc.: Burdick

Prepared By: Mary Ayala, Economist

Meeting Dates: 3/27, 5/2

WHAT THE BILL DOES: Exempts dwelling and lot on which the dwelling is located that a religious organization provides to its spiritual leader. Does not provide exemption if occupant receives pay for use of property, unless pay is for foster care provided in dwelling. Effective on or after July 1, 2008.

ISSUES DISCUSSED:

- Whether the spiritual leader's use of a parsonage as a residence will constitute a portion of his or her 'pay'.
- The location of the parsonage relative to the primary place of worship.
- The number of religious organizations that currently maintain parsonages.

EFFECT OF COMMITTEE AMENDMENTS: Limits the exemption amount which that shall not exceed \$150,000 of the assessed value of the parsonage; and the parsonage does not qualify for the exemption if the spiritual leader of the religious organization occupies another residence as his/her primary residence.

BACKGROUND: Current law exempts from property tax all property used by religious organizations if used exclusively for administrative, educational, literary, benevolent, charitable, entertainment, and recreational purposes.

5/16/2007 8:35:05 AM

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